



Dental Earnings and Expenses, England and Wales, 2007/08

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Contents

Executive Summary	4
Introduction	6
Main Findings	14
Earnings and Expenses for Dentists, by Country and Strategic Health Authority	21
Earnings and Expenses for Dentists, by Age	26
Earnings and Expenses for Dentists, by Gender	28
Earnings and Expenses for Dentists, by Units of Orthodontic and Non-Orthodontic Dental Activity	29
Earnings and Expenses for Dentists, by Weekly Working Hours	32
Earnings and Expenses for Dentists, by NHS Commitment	36
Earnings and Expenses for Providing-Performer Dentists, by Business Arrangement	40
Detailed Expenses Breakdown	42
Annex A – Report Methodology	53
Annex B – Accounting Year End Analysis	60
Annex C – Response Rates and Representativeness of the Survey Data	61
Annex D – Detailed Expenses Analyses	69
Annex E - NHS Business and Provider and Performer Business Arrangement Enquiry Survey Form	76
Annex F – Report Glossary	82
Other Publications	85

Dental Earnings and Expenses, England and Wales, 2007/08

Executive Summary

The 2007/08 Dental Earnings and Expenses Report, England and Wales, provides a detailed study of the self-employed earnings and expenses of primary care dentists who carried out some NHS work in England and Wales during 2007/08. This report covers the second financial year of the new dental contractual arrangements in England and Wales, introduced on 1 April 2006.

The findings of this report are based on anonymised tax data for dentists with an accounting year ending in the fourth quarter of 2007/08. Unless stated otherwise, all results in this report are presented as averages (means) and relate to both full-time and part-time dentists with varying levels of self-employment earnings from NHS and private dental work. However, the report does not consider dentists who performed only private dentistry in 2007/08.

Results are displayed for Providing-Performer dentists, who contract with local health bodies to provide an agreed level of dental services and also perform dental services, and for Performer Only dentists, who perform dental services but do not hold a contract with a local health body.

This report was produced by The NHS Information Centre for health and social care (The NHS IC), in consultation with a working group comprised of representatives from the Department of Health, the Welsh Assembly Government, the Northern Ireland Department of Health, Social Services and Public Safety, the British Dental Association, the secretariat for the Review Body on Doctors' and Dentists' Remuneration, the NHS Business Services Authority Dental Services, and the National Association of Specialist Dental Accountants. Earnings and expenses analyses are performed by HM Revenue and Customs statisticians, and only aggregate non-disclosive summary data are sent to The NHS IC for inclusion in the report.

The key findings for self-employed primary care dentists in England and Wales in 2007/08 are:

- **average taxable income** for Providing-Performer dentists was £126,807, compared to £65,697 for Performer Only dentists. For all self-employed primary care dentists (that is, Providing-Performer and Performer Only dentists) this figure was £89,062;
- **average expenses** for Providing-Performer dentists were £218,843, compared to £33,512 for Performer Only dentists;

- **average gross earnings** for Providing-Performer dentists were £345,651, compared to £99,208 for Performer Only dentists;
- **average earnings and expenses** varied by type of contract under which Providing-Performer dentists worked, with those working under GDS contracts earning an average taxable income of £112,210, compared to £160,232 and £161,599 for those working under PDS and mixed GDS/PDS contracts, respectively; and
- **average taxable income** for Providing-Performer dentists in England was £126,527, and in Wales was £131,287; for Performer Only dentists in England, average taxable income was £65,668, and in Wales was £66,259; for all self-employed primary care dentists in England, average taxable income was £88,790, and in Wales was £93,924.

The report also presents earnings and expenses results by Strategic Health Authorities in England, age, gender, levels of orthodontic activity compared to non-orthodontic activity, weekly working hours, levels of NHS commitment, and by business arrangements (for Providing-Performer dentists only).

Comparisons of gross earnings and taxable income in 2006/07 and 2007/08 cannot be made, as transitional scheduling of payments in 2006/07 following the introduction of the new contractual arrangements had a one-off effect in that year. Comparisons of expenses in 2006/07 and 2007/08 have been made where appropriate, although a number of factors, highlighted in the Introduction, mean that such comparisons should be made with caution.

Annex D contains data on elements of dental expenses, provided by the National Association of Specialist Dental Accountants and Morris & Co. Specialist Dental Accountants.

The NHS IC has also produced a separate report on the earnings and expenses of self-employed dentists in Northern Ireland. The 2007/08 Dental Earnings and Expenses Report, Northern Ireland has been published separately due to the differences in contractual arrangements in Northern Ireland as compared to England and Wales; these differences in contractual arrangements mean that comparisons between the two reports should not be made.

1. Introduction

- 1.1. The 2007/08 Dental Earnings and Expenses Report provides a detailed study of the earnings and expenses of self-employed primary care dentists in England and Wales during the 2007/08 financial year.
- 1.2. This report was produced by The NHS Information Centre for health and social care (The NHS IC), in consultation with a working group comprised of representatives from the Department of Health, the Welsh Assembly Government, the Northern Ireland Department of Health, Social Services and Public Safety, the British Dental Association, the secretariat for the Review Body on Doctors' and Dentists' Remuneration, the NHS Business Services Authority Dental Services, and the National Association of Specialist Dental Accountants.

Report Methodology

- 1.3. Data used to produce the 2007/08 Dental Earnings and Expenses Report, England and Wales, were taken from three different sources: year end dental activity data covering 2006/07 and 2007/08 provided by the NHS Business Services Authority Dental Services¹; the NHS Business and Provider and Performer Arrangement Enquiry survey covering 2006/07 and 2007/08, conducted by The NHS IC; and self-assessment tax data held and analysed by HM Revenue and Customs (HMRC) statisticians.
- 1.4. Dental activity data from NHS Dental Services were used to derive the dental population as well as levels of activity and demographic information of dentists in England and Wales; the survey data were used to produce further analyses on business arrangements, weekly workload and levels of NHS commitment.
- 1.5. The analyses throughout this report are based on anonymised self-assessment tax data used by HMRC statisticians to produce sample earnings and expenses results that were weighted up to the population, and then sent to The NHS IC in the form of aggregate non-disclosive summary statistics for inclusion in the report. The tax data cover dental income from all sources, including from private dental practice.
- 1.6. NHS Dental Services data and the survey data were matched with tax data by HMRC statisticians, and an anonymised dataset created, which was used to produce the aggregate non-disclosive summary statistics underlying the tables and findings in this report.

¹ Previously known as the NHS Business Services Authority Dental Services Division (DSD).

- 1.7. Analyses are performed on tax data for dentists with accounts ending in the fourth quarter of 2007/08². HMRC statisticians are also requested to apply a set of exclusion criteria to their analyses, resulting in sample results that are then weighted up to the population.
- 1.8. Whereas the 2006/07 Dental Earnings and Expenses Report used NHS Dental Services data based on 'scheduled' dental activity, the 2007/08 report uses NHS Dental Services data based on 'delivered' activity. For further discussion on this distinction, please see Annex A.
- 1.9. For a more detailed discussion of the methodology used to produce this report, see Annex A; for more information on the survey data used in this report, see Annex C and Annex E.

Presenting the Data

- 1.10. Many of the results in this report are presented by dental contract type and dental type classification. Dentists operate under one or more contractual arrangements – General Dental Services (GDS), Personal Dental Services (PDS), and Trust-led Dental Services (TDS). Those dentists working solely under a TDS contract have been excluded from this report; however, those GDS and/or PDS dentists also working under a TDS contract have been included. Table 1 below provides a summary of the dental contracts included in this report.

Table 1: Summary of dental contracts included in the 2007/08 Dental Earnings and Expenses Report, England and Wales

Contract Type - Terms Used in Report	Contract Types Included
GDS	GDS and GDS/TDS
PDS	PDS and PDS/TDS
Mixed GDS/PDS Contract	GDS/PDS and GDS/PDS/TDS
All	All the above

- 1.11. Under the new contractual arrangements introduced on 1 April 2006 in England and Wales, contract holders are termed 'providers' and those actually performing dental treatments or activities are termed 'performers'. Primary Care Trusts (PCTs) and Local Health Boards (LHBs) contract with providers who deliver an agreed level of dental services. A provider who sub-contracts all of the dental activity under their primary contract with the PCT/LHB is termed in this report a Provider Only. A provider who also performs some dental activity under their contract is referred to in this report as a Providing-Performer. A dentist who performs dental activity under a dental contract, but does not hold that contract, is termed a Performer Only.

² Please see Annex B for a discussion of the effects of using quarter four data.

- 1.12. The results in this report are for Providing-Performer and Performer Only dentists; Provider Only dentists have been excluded from the analyses.
- 1.13. Table 2 below provides a description of the different dental types under the new contractual arrangements that are used in both the 2006/07 and 2007/08 Dental Earnings and Expenses Reports, the equivalent terms used in the 2005/06 report, and other equivalent terms used by dentists.

Table 2: Summary of dental type classifications in the 2007/08 Dental Earnings and Expenses Report, England and Wales

Dental Type	Description	Comparison to the 2005/06 Report	Other terms used by dentists
Provider only	Under contract with PCT/ LHB but not performing dentistry	n/a	Non practicing dental provider
Providing-Performer	Under contract with PCT/ LHB and also performing dentistry	Previously practice owner, non-associate or first-party associate	Principal
Performer Only	Working for practice owner, principal or body corporate	Previously second-party associate, assistant or locum	Associate
Other ¹	Includes Vocational Dental Practitioner, community service dentist	n/a	n/a

Note:

1. Most of these dentists are likely salaried and therefore removed as part of the exclusion criteria employed by HMRC (see Annex A); some may, however, remain in the dental population.

Interpreting the Results

- 1.14. The results presented in this report are self-employed earnings and expenses, and relate to the self-employed NHS dental population as derived from NHS Dental Services dental activity data, and described in detail in Annex A.
- 1.15. The results therefore relate to full-time and part-time self-employed primary care Providing-Performer and Performer Only dentists with registered NHS activity in 2007/08 working under particular dental contracts (GDS, PDS, mixed GDS/PDS, or mixed GDS/PDS/TDS). Dentists with no self-employment income have been excluded from both the sample and the population.

- 1.16. This report only considers self-employed primary care dentists who performed at least one NHS Unit of Dental Activity and/or one NHS Unit of Orthodontic Activity. The report does not consider, nor contain data on, dentists who performed only private dentistry in 2007/08.
- 1.17. It should be noted that flows of money between dentists (for example, between a Providing-Performer and a Performer Only working in the former's practice) mean that gross earnings and expenses could be duplicated across tax returns. This will affect figures presented for 'All self-employed primary care dentists' (Providing-Performer and Performer Only dentists together). However, the 'All' dentist figures give a true representation of the averages derived from money recorded on self-assessment tax forms in 2007/08.
- 1.18. Table 3 below provides a summary of the total self-employed NHS dental population as well as the main sample used to produce most of the results in this report. Information on the sample sizes for all of the results in this report can be found in Annex A.

Table 3: Self-employed NHS dental population and sample size used in the 2007/08 Dental Earnings and Expenses Report, England and Wales

Dentist and Contract Type ¹	Total Dental Population Used in the Report ²	Primary Sample ³
GDS Providing-Performer	5,225	1,785
GDS Performer Only	7,172	3,602
PDS Providing-Performer	1,800	636
PDS Performer Only	3,756	1,803
Mixed GDS/PDS Providing-Performer	463	151
Mixed GDS/PDS Performer Only	1,169	616
All	19,586	8,593

Notes:

1. See Table 1 for more information on the contract types included in this report.
2. See paragraph 1.13 and Annex A for detailed descriptions of the dental population used in this report.
3. This sample was used for most of the analyses and results in this report (those presented by dental type, contract type, geographic region, age, and gender).

- 1.19. This dental population will differ from the dental populations presented in other NHS IC dental publications, particularly the Dental Working Hours Report, England and Wales, 2006/07 and 2007/08 and the NHS Dental Statistics, 2007/08 Annual Report. The Dental Working Hours Report included dentists with employment income only (that is, with no self-employment income) but excluded part-year dentists; this report excludes from the dental population those dentists with employment income only and includes part-year dentists. The 2007/08 NHS Dental Statistics Annual Report presents workforce figures for England only; the dental population in this report

includes dentists from both England and Wales. As well, the 2007/08 NHS Dental Statistical Annual Report includes dentists working under pure TDS contracts, whereas this report excludes dentists working under pure TDS contracts. The 2007/08 NHS Dental Statistics Annual Report should be considered the definitive source for population numbers and workforce changes in England.

- 1.20. As mentioned in paragraphs 1.3 and 1.4, some of the results in this report are based on a survey conducted by The NHS IC in March 2008 of dentists in England and Wales with NHS activity in 2007/08. The NHS Business and Provider and Performer Arrangement Enquiry is discussed in further detail in Annex A and Annex C, and the survey form is included in Annex E. Survey answers were used to produce earnings and expenses analyses by weekly working hours, NHS Commitment and business arrangements, and for these analyses the main enquiry sample size was reduced.
- 1.21. As the results presented in this report are estimates based on samples weighted up to the self-employed NHS dental population in England and Wales (as described in Annex A), they are subject to sampling error. Differences between groups and sub-groups of dentists may not be statistically significant.
- 1.22. In addition, given the relatively low sample and population counts for some analyses, results of these analyses may be subject to more uncertainty, as extreme values can have a noticeable effect on the averages.

Comparisons with Previous Years

- 1.23. The introduction of new dental contractual arrangements on 1 April 2006 does not allow for comparisons to be made between earnings data in the 2005/06, 2006/07 and 2007/08 Dental Earnings and Expenses Reports for England and Wales. Transitional scheduling of payments to dentists from both the old and new contracts – primarily to those performing more orthodontic work than non-orthodontic work, but also to those performing a majority of non-orthodontic work – will have affected gross earnings (and therefore taxable income) in 2006/07; as these were one-off issues, income was not affected in 2007/08, and so the two years are not comparable.
- 1.24. It is possible to compare dental expenses between 2006/07 and 2007/08. Therefore, whilst comparisons between gross earnings and taxable income in 2006/07 and 2007/08 have not been made in this report, comparisons between expenses in 2006/07 and 2007/08 have been made where appropriate.

1.25. However, it should be noted that several factors will make comparisons of expenses difficult, particularly for analyses with small population counts for sub-groups, where changes in the sample can have noticeable effects on the averages. Factors thought to have an effect on expenses in one year compared to the next include:

- changes in the dental workforce and movement within the dental population³ – dentists included in the 2006/07 will not necessarily be included in the 2007/08 results presented in this report. Also, some dentists who were included in the 2006/07 and 2007/08 dental earnings and expenses enquiry samples have changed their contract type, dental type, and level of NHS commitment; for example, the dental population considered in this report contains 491 fewer Providing-Performer dentists than did the dental population considered by the 2006/07 report, due in part to these dentists changing their dental type.
- changes in working arrangements – approximately 400 more dentists were excluded from the 2007/08 (compared to the 2006/07) dental earnings and expenses enquiry sample because they had employment income only (that is, no self-employment income); this could be the result of changing working arrangements, whereby dentists either become employees of a Primary Care Trust or Local Health Body, or come together with other dentists to form another type of business and become de facto employees of their own company (which would seem to be borne out by the change in the size of the Providing-Performer population considered in this report compared to the 2006/07 report). Depending on their levels of expenses, their exclusion from the sample could reduce or increase average expenses overall;
- changes to tax codes – large capital investments, if made after April 2008, may be subject to 100 per cent relief. This could provide an incentive for small businesses to hold off on large capital purchases until after April 2008; purchases after this date would be present on 2008/09 self-assessment tax forms; and
- levels of dental and orthodontic activity per dentist – changes in the levels of NHS and private activity per self-employed primary care dentist can affect the expenses incurred by those dentists.

1.26. These factors should be taken into consideration when comparing expenses between 2006/07 and 2007/08 particularly for sub-groups where small sample sizes increase the potential for extreme values to have a noticeable effect on the averages.

³ For a discussion of the dental workforce in England and in Wales in 2007/08, see NHS Dental Statistics for England, Annual Report, 2007/08 published by the NHS IC and NHS Dental Services, Wales, 2007/08 published by the Welsh Assembly Government. Further information on the dental workforce in both England and Wales can be found in the Dental Working Hours Report, England and Wales, 2006/07 and 2007/08, produced by the NHS IC.

Clawback

- 1.27. Under the new contractual arrangements in England and Wales, PCTs and LHBs contract with providers (Provider Only or Providing-Performer dentists) to deliver an agreed number of UDAs and UOAs, with the value of the contract determined by the level of activity. The dentist is then paid one twelfth of the contract value each month for the year.
- 1.28. If the provider does not, for whatever reason(s), deliver the number of UDAs and UOAs set out in their contract, the PCT/LHB is free to manage this as they see appropriate. The way by which undelivered UDAs and UOAs are managed varies widely by PCT/LHB, and includes rolling forward the undelivered activity to the next year, or in some cases requiring repayment by the provider of earnings received over the 12 months; the latter is often referred to a clawback.
- 1.29. For clawback to have had an impact on the earnings of dentists in 2007/08, the clawback would need to relate to undelivered UDAs and UOAs in 2006/07. As this was the first year of the new contractual arrangements, it is thought that clawback was not widely used by PCTs/LHBs as a tool for managing undelivered activity. However, if clawback becomes more widespread, this could have an impact on earnings, and thus on comparisons between future reports.

Further Detailed Data on Elements of Dental Expenses

- 1.30. The 38th Review Body on Doctors' and Dentists' Remuneration (the Review Body) Report, released on 31 March 2009, requested detailed information on four different categories of dental expenses in order to provide further evidence in support of subsequent reviews and decisions regarding dental remuneration.
- 1.31. The level of detail requested by the Review Body is not recorded on the self-assessment tax returns used to produce the results in the main report, nor is it widely available from other data sources.
- 1.32. However, expenditure data on these four categories for England and Wales have been provided by the National Association of Specialist Dental Accountants (NASDA) and Morris & Co. Specialist Dental Accountants. These data are presented in Annex D.
- 1.33. The Dental Working Group has also been in discussion with, and intends to continue work with, two organisations – the British Dental Trade Association (BDTA) and the Dental Laboratories Association (DLA) – to explore the prospects of including further data on dental expenses.

- 1.34. While it has not been possible to include data from the BDTA and DLA in this report, it is hoped that ongoing discussions with the BDTA and DLA will enable future dental earnings and expenses publications to include data on, respectively, dental surgery consumables (plasters, prosthetics, etc.) and dental laboratory work commissioned by dental surgeries.

Structure of the Report

- 1.35. This report presents earnings and expenses results for self-employed primary care dentists in England and Wales by dental type classification and contract type, as well as by several other variables including geographic region, age, gender, dental activity compared to orthodontic activity, weekly working hours, NHS commitment and business arrangements.
- 1.36. The main findings of the analyses are presented first, followed by results presented by the variables listed above.
- 1.37. A number of annexes at the end of the report give more detailed information on the methodology and analyses used in the production of this report, as well as on the elements of dental expenses.

2. Main Findings

- 2.1. This section summarises the earnings and expenses for self-employed primary care dentists in 2007/08. The populations shown in this and all subsequent earnings and expenses tables in the report are based on those dentists who reported having undertaken NHS work during 2007/08 (subject to further exclusions, as described in Annex A).
- 2.2. Table 4 below shows average gross earnings, expenses, and taxable income by dental type and contract type. Taxable income is gross earnings minus expenses (before income tax). Expenses to earnings ratios (EER) are also shown. The EER is the proportion of gross earnings that is taken up by expenses, and is presented here as a percentage for ease of understanding.

Table 4: Average earnings and expenses by dental type and contract type, England and Wales, 2007/08

Dental Type	Contract Type	Population	Average (£)			EER
			Gross Earnings	Expenses	Taxable Income	
Providing-Performer	GDS ¹	5,225	£ 314,756	£ 202,546	£ 112,210	64.4%
	PDS ²	1,800	£ 411,936	£ 251,704	£ 160,232	61.1%
	Mixed GDS/PDS ³	463	£ 436,588	£ 274,989	£ 161,599	63.0%
	All	7,489	£ 345,651	£ 218,843	£ 126,807	63.3%
Performer Only	GDS ¹	7,172	£ 97,877	£ 33,793	£ 64,084	34.5%
	PDS ²	3,756	£ 107,355	£ 36,941	£ 70,415	34.4%
	Mixed GDS/PDS ³	1,169	£ 81,203	£ 20,770	£ 60,432	25.6%
	All	12,097	£ 99,208	£ 33,512	£ 65,697	33.8%
All	GDS ¹	12,398	£ 189,289	£ 104,920	£ 84,368	55.4%
	PDS ²	5,555	£ 206,022	£ 106,511	£ 99,510	51.7%
	Mixed GDS/PDS ³	1,633	£ 182,098	£ 92,944	£ 89,154	51.0%
	All	19,586	£ 193,436	£ 104,373	£ 89,062	54.0%

Notes:

1. Also includes self-employed primary care dentists working under mixed GDS/TDS contracts.
2. Also includes self-employed primary care dentists working under mixed PDS/TDS contracts.
3. Also includes self-employed primary care dentists working under mixed GDS/PDS/TDS contracts.

- 2.3. In 2007/08, average gross earnings for self-employed primary care Providing-Performer and Performer Only dentists was £345,651 and £99,208, respectively. Average gross earnings for all self-employed primary care dentists (Providing-Performer and Performer Only dentists combined) was £193,436. Average expenses for Providing-Performer, Performer Only and all self-employed primary care dentists was £218,843, £33,512, and £104,373, respectively.
- 2.4. As with gross earnings, contract holders tend to earn more taxable income than Performer Only dentists. In 2007/08 Providing-Performer dentists, who both hold a dental contract and perform dentistry, earned an average taxable income of £126,807, compared to Performer Only dentists who earned an average taxable income of

£65,697. The average taxable income for all self-employed primary care dentists was £89,062 in 2007/08.

- 2.5. The type of contract under which dentists worked affected their gross earnings, expenses and taxable income. For example, average taxable income for Providing-Performer dentists working under a GDS contract was £112,210, whereas for Providing-Performers working under PDS or mixed GDS/PDS contracts this was £160,232 and £161,599, respectively.
- 2.6. It is important to note, however, that results for mixed GDS/PDS contract dentists are based on small sample sizes, and a number of extreme values can have an impact on the averages.

Distribution of Taxable Income

- 2.7. A clearer understanding of average taxable income may be gained from Tables 5 and 6, which show the distribution of taxable income in £25,000 bands first for all self-employed primary care dentists and then for self-employed primary care Providing-Performer and Performer Only dentists.

Table 5: Distribution of taxable income for all self-employed primary care dentists, England and Wales, 2007/08

Range of Taxable Income (£K)	All self-employed primary care dentists	
	Number	Cumulative Percentage
0	-	0.0%
0-25	1,709	8.7%
25-50	3,588	27.0%
50-75	5,253	53.9%
75-100	3,446	71.5%
100-125	1,961	81.5%
125-150	1,122	87.2%
150-175	795	91.3%
175-200	540	94.0%
200-225	291	95.5%
225-250	228	96.7%
250-275	159	97.5%
275-300	113	98.1%
300+	382	100.0%
Total	19,586	

- 2.8. The distribution above shows that for all self-employed primary care dentists, a majority earned a taxable income of less than £75,000 in 2007/08, and 71.5 per cent earned a taxable income of less than £100,000 in 2007/08. At the same time, 1,172 self-employed primary care dentists (approximately 6 per cent) earned a taxable income over £200,000 in 2007/08.

2.9. The results in Table 5 are shown graphically in Chart 1.

Chart 1: Distribution of taxable income for all self-employed primary care dentists, England and Wales, 2007/08

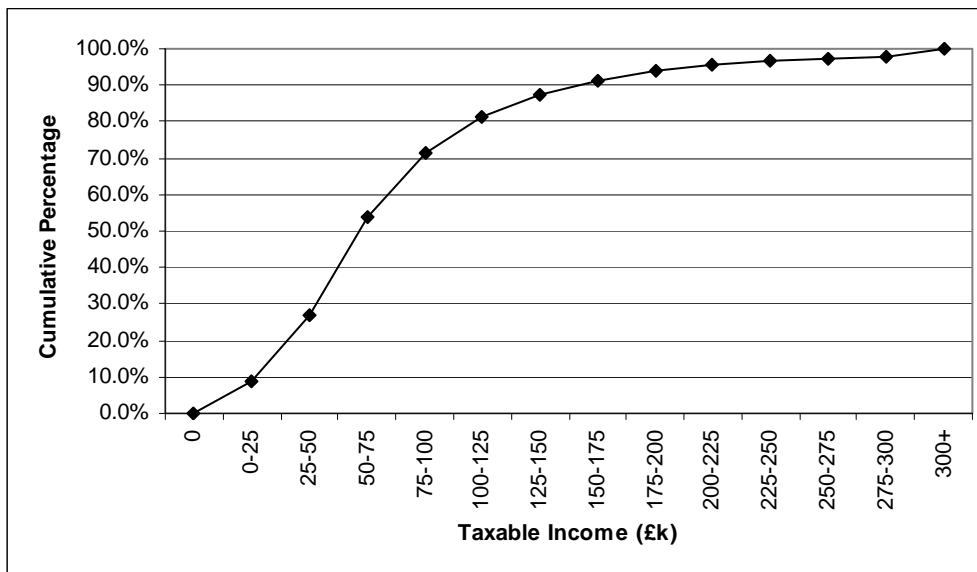


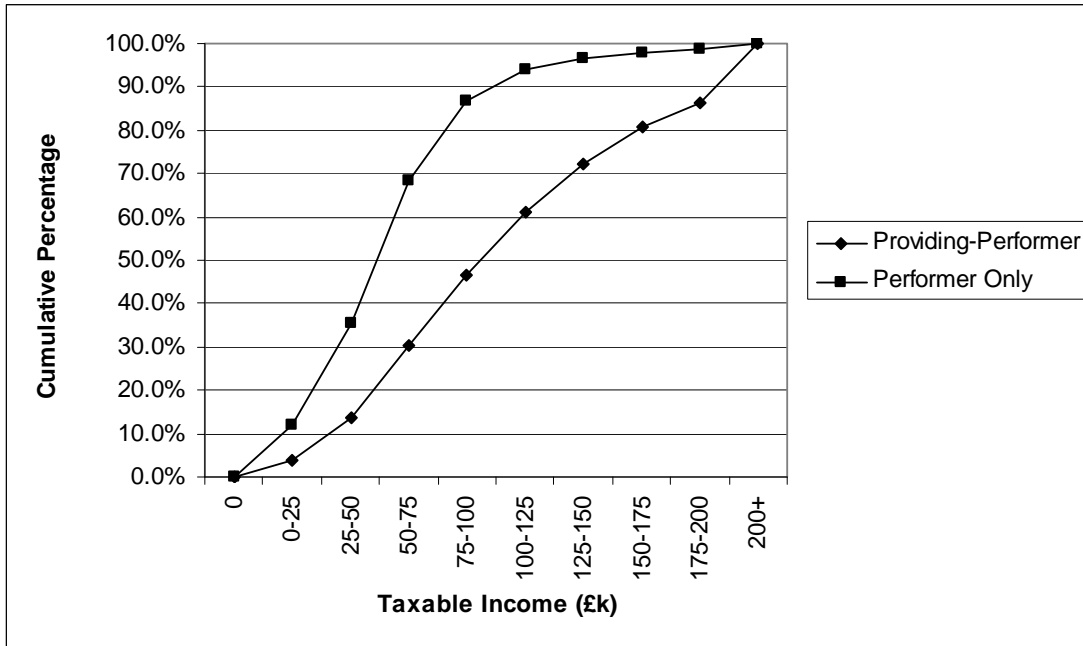
Table 6: Distribution of taxable income for self-employed primary care Providing-Performer and Performer Only dentists, England and Wales, 2007/08

Range of Taxable Income (£K)	Providing-Performer		Performer Only	
	Number	Cumulative Percentage	Number	Cumulative Percentage
0	0	0.0%	0	0.0%
0-25	280	3.7%	1,429	11.8%
25-50	737	13.6%	2,851	35.4%
50-75	1,249	30.3%	4,003	68.5%
75-100	1,226	46.6%	2,220	86.8%
100-125	1,087	61.1%	874	94.1%
125-150	834	72.3%	288	96.4%
150-175	625	80.6%	170	97.8%
175-200	416	86.2%	124	98.9%
200+	1,035	100.0%	137	100.0%
Total	7,489		12,097	

2.10. Table 6 shows that the distribution of taxable income varies for both Providing-Performer and Performer Only dentists. Whereas 68.5 per cent of Performer Only dentists earn a taxable income less than £75,000, only 30.3 per cent of Providing-Performer dentists earn a taxable income less than £75,000. In addition, 1,035 Providing-Performer dentists earn a taxable income over £200,000, compared to 137 Performer Only dentists.

2.11. The results in Table 6 are shown graphically in Chart 2.

Chart 2: Distribution of taxable income for self-employed primary care Providing-Performer and Performer Only dentists, England and Wales, 2007/08



2.12. Table 7 shows the median, first quartile and third quartile values, rounded to the nearest hundred pounds, for taxable income for self-employed primary care dentists, by dental type and contract type. The median is another way of calculating averages other than the mean, and represents the value that bisects the taxable income. The first quartile shows the value of taxable income below which 25 per cent of dentists fall, and the third quartile shows the value below which 75 per cent of dentists fall. These data are presented here to complement the distributions shown in Tables 5 and 6.

2.13. Table 7 below shows that the medians are lower than the averages shown in Table 4, particularly for Providing-Performers.

Table 7: Taxable income, expressed as median, first quartile and third quartile (rounded to the nearest hundred Pounds), by dental type and contract type, England and Wales, 2007/08

Dental Type	Contract Type	Population	Taxable Income (£)		
			Median	First Quartile	Third Quartile
Providing-Performer	GDS ¹	5,225	£ 96,100	£ 63,400	£ 142,400
	PDS ²	1,800	£ 132,400	£ 86,900	£ 189,300
	Mixed GDS/PDS ³	463	£ 124,800	£ 78,700	£ 201,100
	All	7,489	£ 105,500	£ 67,800	£ 157,700
Performer Only	GDS ¹	7,172	£ 60,000	£ 39,500	£ 81,000
	PDS ²	3,756	£ 64,100	£ 44,700	£ 83,600
	Mixed GDS/PDS ³	1,169	£ 56,600	£ 38,700	£ 74,200
	All	12,097	£ 60,900	£ 40,800	£ 81,100
All	GDS ¹	12,398	£ 70,300	£ 46,900	£ 105,100
	PDS ²	5,555	£ 74,500	£ 51,700	£ 117,800
	Mixed GDS/PDS ³	1,633	£ 64,800	£ 43,600	£ 98,800
	All	19,586	£ 71,000	£ 47,900	£ 107,500

Notes:

1. Also includes self-employed primary care dentists working under mixed GDS/TDS contracts.
2. Also includes self-employed primary care dentists working under mixed PDS/TDS contracts.
3. Also includes self-employed primary care dentists working under mixed GDS/PDS/TDS contracts.

Comparison of Expenses

- 2.14. Average expenses in 2006/07 and 2007/08 by dental type and contract type are presented in Table 8. A number of factors will have impacts of varying degrees on expenses in 2007/08 compared to 2006/07, which necessitates caution when comparing expenses between the two years; these factors are detailed in the Introduction (paragraph 1.25).
- 2.15. Between 2006/07 and 2007/08, expenses for both GDS and PDS Providing-Performer dentists increased slightly, by 1.6 per cent and 0.3 per cent, respectively. In contrast, expenses for mixed contract Providing-Performer dentists decreased by 17.9 per cent. The magnitude of the decrease for mixed contract Providing-Performer dentists is the reason all self-employed primary care Providing-Performer dentists show a marginal decrease (0.1 per cent) in expenses. It should also be noted that the comparatively small sample size for mixed contract self-employed primary care Providing-Performer dentists means that extreme values can have noticeable effects on the averages, and this likely accounts, in part, for the large decrease seen for this group.
- 2.16. The percentage changes in expenses for Performer Only dentists is more uniform across contract type, with decreases in average expenses between 2006/07 and 2007/08 ranging from a 2.3 per cent decrease for those working under PDS contracts to a 3.9 per cent decrease for those working under GDS contracts.

Table 8: Average expenses for self-employed primary care trust dentists, by dental type and contract type, England and Wales, 2006/07 and 2007/08

Dental Type	Contract Type	Population		Average (£)		Percentage Change
		2006/07	2007/08	Expenses 2006/07	Expenses 2007/08	
Providing-Performer	GDS ¹	5,633	5,225	£ 199,381	£ 202,546	1.6%
	PDS ²	1,920	1,800	£ 250,952	£ 251,704	0.3%
	Mixed GDS/PDS ³	427	463	£ 334,930	£ 274,989	-17.9%
	All	7,980	7,489	£ 219,042	£ 218,843	-0.1%
Performer Only	GDS ¹	6,969	7,172	£ 35,147	£ 33,793	-3.9%
	PDS ²	3,723	3,756	£ 37,800	£ 36,941	-2.3%
	Mixed GDS/PDS ³	875	1,169	£ 21,590	£ 20,770	-3.8%
	All	11,567	12,097	£ 34,975	£ 33,512	-4.2%
All	GDS ¹	12,602	12,398	£ 108,558	£ 104,920	-3.4%
	PDS ²	5,643	5,555	£ 110,324	£ 106,511	-3.5%
	Mixed GDS/PDS ³	1,302	1,633	£ 124,352	£ 92,944	-25.3%
	All	19,547	19,586	£ 110,120	£ 104,373	-5.2%

Notes:

1. Also includes self-employed primary care dentists working under mixed GDS/TDS contracts.
2. Also includes self-employed primary care dentists working under mixed PDS/TDS contracts.
3. Also includes self-employed primary care dentists working under mixed GDS/PDS/TDS contracts.

Performer Only Cohorts

2.17. In analysing the earnings and expenses of Performer Only dentists it was noted that gross earnings and expenses can be reported two different ways on self-assessment tax returns, which will impact expenses to earnings ratios (EER).

2.18. An analysis of Performer Only EERs was undertaken (detailed in Annex A), and a separate earnings and expenses analysis was produced for the two different Performer Only cohorts – those with EERs below 50.0 per cent and those with EERs 50.0 per cent and higher. The results are shown in Table 9, while more detailed expenses results are shown in Tables 42 and 43.

Table 9: Average earnings and expenses for self-employed primary care Performer Only dentists, by EER cohort and contract type, England and Wales, 2007/08

	Dental Type	Contract Type	Population	Average (£)			EER
				Gross Earnings	Expenses	Taxable Income	
Performer Only Dentists	EER 0% - 50%	GDS ¹	5,730	£ 75,985	£ 13,195	£ 62,790	17.4%
		PDS ²	3,061	£ 78,553	£ 13,110	£ 65,442	16.7%
		Mixed GDS/PDS ³	1,029	£ 71,998	£ 11,409	£ 60,589	15.8%
		All	9,819	£ 76,368	£ 12,982	£ 63,386	17.0%
	EER 50% +	GDS ¹	1,443	£ 184,824	£ 115,601	£ 69,223	62.5%
		PDS ²	695	£ 234,272	£ 141,947	£ 92,325	60.6%
		Mixed GDS/PDS ³	140	£ 148,621	£ 89,336	£ 59,285	60.1%
		All	2,278	£ 197,673	£ 122,017	£ 75,656	61.7%
	All	GDS ¹	7,172	£ 97,877	£ 33,793	£ 64,084	34.5%
		PDS ²	3,756	£ 107,355	£ 36,941	£ 70,415	34.4%
		Mixed GDS/PDS ³	1,169	£ 81,203	£ 20,770	£ 60,432	25.6%
		All	12,097	£ 99,208	£ 33,512	£ 65,697	33.8%

Notes:

1. Also includes self-employed primary care dentists working under mixed GDS/TDS contracts.
2. Also includes self-employed primary care dentists working under mixed PDS/TDS contracts.
3. Also includes self-employed primary care dentists working under mixed GDS/PDS/TDS contracts.

2.19. The results in Table 9 show there is a noticeable difference in gross earnings and expenses for the two different types of Performer Only cohorts. Further investigation will be undertaken in the next report; however, taxable income is not similarly affected, and so overall averages for self-employed primary care Performer Only dentists are presented as a single cohort for the remainder of the report.

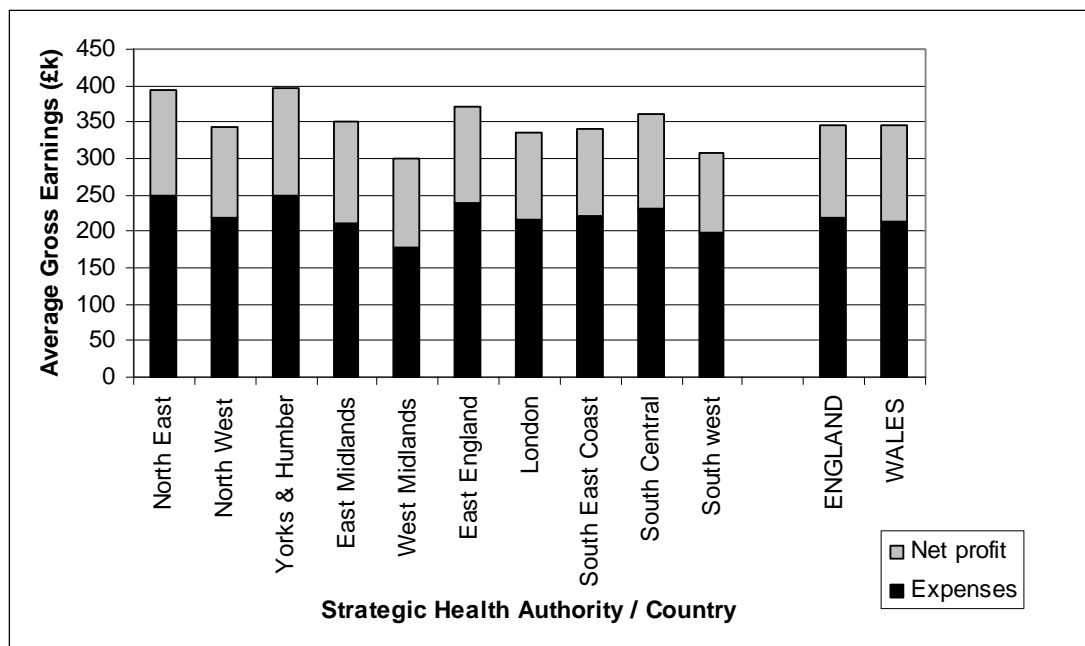
3. Earnings and Expenses for Self-Employed Primary Care Dentists, by Country and by Strategic Health Authority

- 3.1. This section of the report looks in more detail at the 2007/08 earnings and expenses of self-employed primary care dentists in England and Wales, as well as in Strategic Health Authorities (SHAs) in England.
- 3.2. Given the relatively low sample and population counts in many SHAs and in Wales, some of the results presented in this section will be subject to more uncertainty – as extreme values could have a noticeable effect on the averages – and differences between regions may not be statistically significant.
- 3.3. Table 10 and Chart 3 show average gross earnings, expenses and taxable income for Providing-Performer dentists.

Table 10: Average earnings and expenses for self-employed primary care Providing-Performer dentists by country and by English SHA, 2007/08

SHA Code	SHA name	Population	Average (£)			EER
			Gross Earnings	Expenses	Taxable Income	
Q30	North East	300	£ 394,473	£ 248,784	£ 145,690	63.1%
Q31	North West	844	£ 342,605	£ 217,518	£ 125,088	63.5%
Q32	Yorks & Humber	610	£ 397,498	£ 250,227	£ 147,271	63.0%
Q33	East Midlands	457	£ 350,487	£ 212,163	£ 138,324	60.5%
Q34	West Midlands	739	£ 299,230	£ 178,548	£ 120,682	59.7%
Q35	East of England	860	£ 371,623	£ 237,900	£ 133,722	64.0%
Q36	London	1,179	£ 335,992	£ 216,854	£ 119,138	64.5%
Q37	South East Coast	722	£ 340,024	£ 220,648	£ 119,376	64.9%
Q38	South Central	600	£ 362,149	£ 231,899	£ 130,250	64.0%
Q39	South West	736	£ 307,156	£ 198,016	£ 109,140	64.5%
England		7,047	£ 345,661	£ 219,134	£ 126,527	63.4%
Wales		442	£ 345,515	£ 214,228	£ 131,287	62.0%
All		7,489	£ 345,651	£ 218,843	£ 126,807	63.3%

Chart 3: Average gross earnings and expenses for self-employed primary care Providing-Performer dentists by country and by English SHA, 2007/08



3.4. Table 11 compares expenses for self-employed primary care Providing-Performer dentists in 2006/07 and 2007/08 by country and by English SHA. A number of factors will have impacts of varying degrees on expenses in 2007/08 compared to 2006/07, which necessitates caution when comparing expenses between the two years; these factors are detailed in the Introduction (paragraph 1.25). Also, as stated at the beginning of this section, the small sample sizes of many SHAs and Wales mean that extreme values could have noticeable effects on the averages.

Table 11: Average expenses for self-employed primary care Providing-Performer dentists by country and by English SHA, 2006/07 and 2007/08

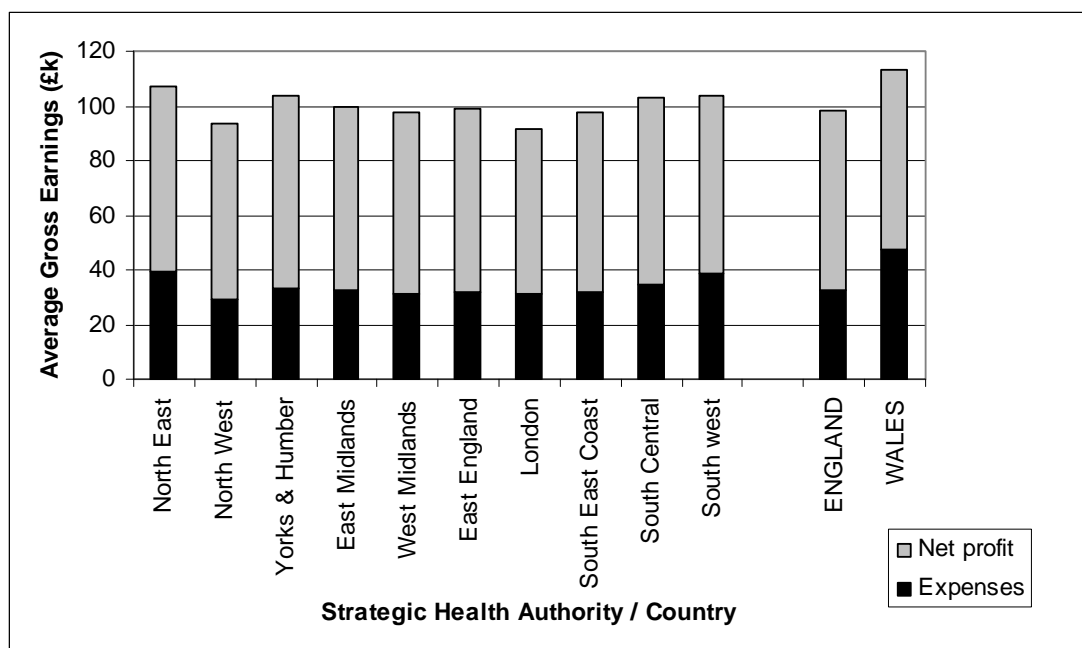
SHA Code	SHA name	2007/08 Population	Average (£)		Percentage Difference
			Expenses 2006/07	Expenses 2007/08	
Q30	North East	300	£ 256,926	£ 248,784	-3.2%
Q31	North West	844	£ 210,025	£ 217,518	3.6%
Q32	Yorks &Humber	610	£ 220,771	£ 250,227	13.3%
Q33	East Midlands	457	£ 294,527	£ 212,163	-28.0%
Q34	West Midlands	739	£ 179,252	£ 178,548	-0.4%
Q35	East of England	860	£ 228,448	£ 237,900	4.1%
Q36	London	1,179	£ 226,721	£ 216,854	-4.4%
Q37	South East Coast	722	£ 214,234	£ 220,648	3.0%
Q38	South Central	600	£ 218,779	£ 231,899	6.0%
Q39	South West	736	£ 199,900	£ 198,016	-0.9%
England		7,047	£ 220,837	£ 219,134	-0.8%
Wales		442	£ 190,351	£ 214,228	12.5%
All		7,489	£ 219,042	£ 218,843	-0.1%

3.5. Table 12 and Chart 4 show average gross earnings, expenses and taxable income for Performer Only dentists.

Table 12: Average earnings and expenses for self-employed primary care Performer Only dentists by country and by English SHA, 2007/08

SHA Code	SHA name	Population	Average (£)			EER
			Gross Earnings	Expenses	Taxable Income	
Q30	North East	605	£ 107,446	£ 39,038	£ 68,408	36.3%
Q31	North West	1,572	£ 93,241	£ 28,876	£ 64,365	31.0%
Q32	Yorks & Humber	1,199	£ 103,923	£ 33,509	£ 70,414	32.2%
Q33	East Midlands	910	£ 99,364	£ 32,508	£ 66,857	32.7%
Q34	West Midlands	883	£ 97,920	£ 31,288	£ 66,632	32.0%
Q35	East of England	1,221	£ 98,937	£ 31,657	£ 67,280	32.0%
Q36	London	1,984	£ 91,615	£ 31,187	£ 60,428	34.0%
Q37	South East Coast	1,055	£ 97,455	£ 31,744	£ 65,711	32.6%
Q38	South Central	846	£ 103,031	£ 34,746	£ 68,286	33.7%
Q39	South West	1,226	£ 103,470	£ 38,674	£ 64,796	37.4%
England		11,501	£ 98,467	£ 32,799	£ 65,668	33.3%
Wales		596	£ 113,510	£ 47,250	£ 66,259	41.6%
All		12,097	£ 99,208	£ 33,512	£ 65,697	33.8%

Chart 4: Average gross earnings and expenses for self-employed primary care Performer Only dentists by country and by English SHA, 2007/08



3.6. Table 13 below compares expenses for self-employed primary care Performer Only dentists in 2006/07 and 2007/08 by country and by English SHA

Table 13: Average expenses for self-employed primary care Performer Only dentists by country and by English SHA, 2006/07 and 2007/08

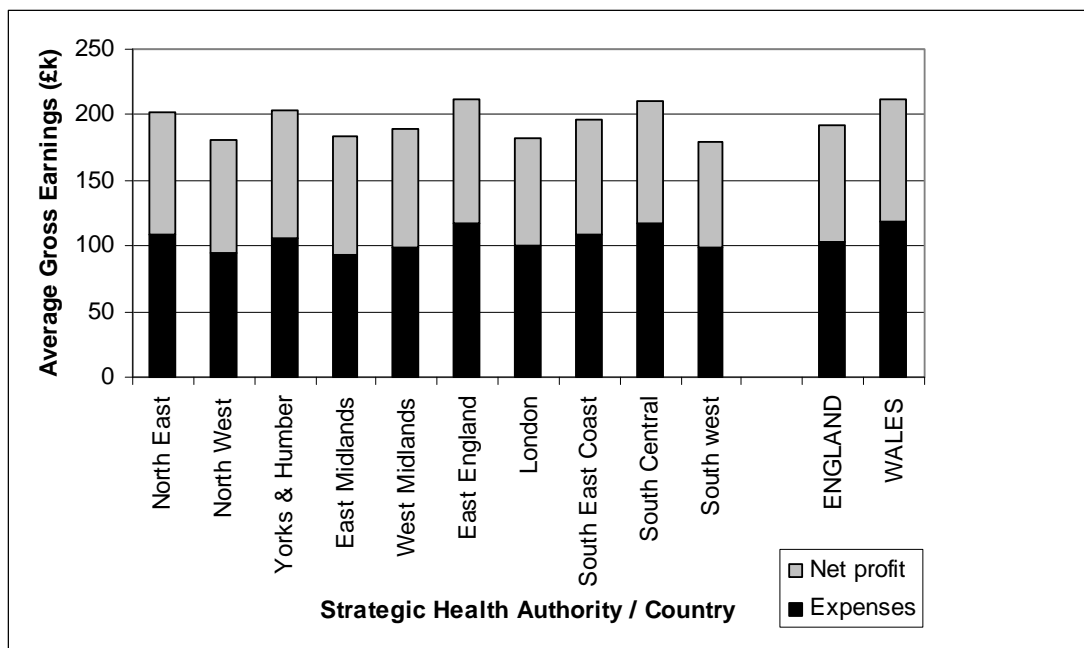
SHA Code	SHA name	2007/08 Population	Average (£)		Percentage Difference
			Expenses 2006/07	Expenses 2007/08	
Q30	North East	605	£ 41,221	£ 39,038	-5.3%
Q31	North West	1,572	£ 30,609	£ 28,876	-5.7%
Q32	Yorks & Humber	1,199	£ 30,729	£ 33,509	9.0%
Q33	East Midlands	910	£ 38,699	£ 32,508	-16.0%
Q34	West Midlands	883	£ 28,551	£ 31,288	9.6%
Q35	East of England	1,221	£ 36,916	£ 31,657	-14.2%
Q36	London	1,984	£ 33,273	£ 31,187	-6.3%
Q37	South East Coast	1,055	£ 35,094	£ 31,744	-9.5%
Q38	South Central	846	£ 33,681	£ 34,746	3.2%
Q39	South West	1,226	£ 36,727	£ 38,674	5.3%
England		11,501	£ 34,114	£ 32,799	-3.9%
Wales		596	£ 53,377	£ 47,250	-11.5%
All		12,097	£ 34,975	£ 33,512	-4.2%

3.7. Table 14 and Chart 5 show average gross earnings, expenses and taxable income for all self-employed primary care dentists.

Table 14: Average gross earnings and expenses for all self-employed primary care dentists by country and by English SHA, 2007/08

SHA Code	SHA name	Population	Average (£)			EER
			Gross Earnings	Expenses	Taxable Income	
Q30	North East	905	£ 202,516	£ 108,511	£ 94,005	53.6%
Q31	North West	2,416	£ 180,338	£ 94,764	£ 85,574	52.5%
Q32	Yorks & Humber	1,809	£ 202,967	£ 106,624	£ 96,343	52.5%
Q33	East Midlands	1,366	£ 183,288	£ 92,548	£ 90,741	50.5%
Q34	West Midlands	1,622	£ 189,593	£ 98,348	£ 91,245	51.9%
Q35	East of England	2,081	£ 211,637	£ 116,897	£ 94,741	55.2%
Q36	London	3,163	£ 182,690	£ 100,382	£ 82,308	54.9%
Q37	South East Coast	1,777	£ 196,060	£ 108,534	£ 87,526	55.4%
Q38	South Central	1,446	£ 210,597	£ 116,588	£ 94,008	55.4%
Q39	South West	1,963	£ 179,894	£ 98,460	£ 81,434	54.7%
England		18,548	£ 192,385	£ 103,595	£ 88,790	53.8%
Wales		1,038	£ 212,213	£ 118,289	£ 93,924	55.7%
All		19,586	£ 193,436	£ 104,373	£ 89,062	54.0%

Chart 5: Average gross earnings and expenses for all self-employed primary care dentists by country and by English SHA, 2007/08



3.8. Table 15 below compares expenses for all self-employed primary care dentists in 2006/07 and 2007/08 by country and by English SHA.

Table 15: Average expenses for all self-employed primary care dentists by country and by English SHA, 2006/07 and 2007/08

SHA Code	SHA name	2007/08 Population	Average (£)		Percentage Difference
			Expenses 2006/07	Expenses 2007/08	
Q30	North East	905	£ 117,938	£ 108,511	-8.0%
Q31	North West	2,416	£ 100,433	£ 94,764	-5.6%
Q32	Yorks &Humber	1,809	£ 100,999	£ 106,624	5.6%
Q33	East Midlands	1,366	£ 134,257	£ 92,548	-31.1%
Q34	West Midlands	1,622	£ 98,940	£ 98,348	-0.6%
Q35	East of England	2,081	£ 120,985	£ 116,897	-3.4%
Q36	London	3,163	£ 107,269	£ 100,382	-6.4%
Q37	South East Coast	1,777	£ 114,149	£ 108,534	-4.9%
Q38	South Central	1,446	£ 111,694	£ 116,588	4.4%
Q39	South West	1,963	£ 102,468	£ 98,460	-3.9%
England		18,548	£ 109,670	£ 103,595	-5.5%
Wales		1,038	£ 118,578	£ 118,289	-0.2%
All		19,586	£ 110,120	£ 104,373	-5.2%

4. Earnings and Expenses for Self-Employed Primary Care Dentists, by Age

- 4.1. This section of the report looks in detail at the 2007/08 earnings and expenses of self-employed primary care dentists by age. For the purposes of this report, dentists' age was calculated as at 30 September 2007 – the mid-point of 2007/08.
- 4.2. Table 16 below shows that average gross earnings, expenses and taxable income initially increase as Providing-Performer dentists get older, but decrease as they move into the 45 years and over age brackets.
- 4.3. Providing-Performer dentists aged 35-45 years had the highest average gross income, expenses and taxable income, while those aged over 55 years had the lowest average gross earnings, expenses and taxable income.

Table 16: Average earnings and expenses by age for self-employed primary care Providing-Performer dentists, England and Wales, 2007/08

Age Band	Population	Average (£)			EER
		Gross Earnings	Expenses	Taxable Income	
<35	674	£ 334,719	£ 213,198	£ 121,521	63.7%
35 – 45	2,352	£ 379,603	£ 241,716	£ 137,886	63.7%
45 – 55	2,920	£ 353,141	£ 224,667	£ 128,474	63.6%
55+	1,543	£ 284,498	£ 175,422	£ 109,076	61.7%
All	7,489	£ 345,651	£ 218,843	£ 126,807	63.3%

- 4.4. Table 17 shows, in slight contrast to the results for Providing-Performer dentists, that average gross earnings, expenses and taxable income for Performer Only dentists increases as dentists progress through the first three age bands; average earnings and expenses then decrease as Performer Only dentists reach 55 years of age.

Table 17: Average earnings and expenses by age for self-employed primary care Performer Only dentists, England and Wales, 2007/08

Age Band	Population	Average (£)			EER
		Gross Earnings	Expenses	Taxable Income	
<35	6,455	£ 85,801	£ 23,750	£ 62,052	27.7%
35 – 45	3,073	£ 111,428	£ 42,761	£ 68,667	38.4%
45 – 55	1,610	£ 133,470	£ 55,212	£ 78,258	41.4%
55+	960	£ 92,792	£ 33,156	£ 59,636	35.7%
All	12,097	£ 99,208	£ 33,512	£ 65,697	33.8%

4.5. Performer Only dentists aged 45-55 years had the highest average gross earnings, expenses and taxable income; Performer Only dentists aged under 35 years had the lowest gross earnings and expenses, while those aged 55 years and older had the lowest taxable income.

4.6. Table 18 below shows that for self-employed primary care dentists as a whole, similar trends exist as for Performer Only dentists

Table 18: Average earnings and expenses by age for all self-employed primary care dentists, England and Wales, 2007/08

Age Band	Population	Average (£)			EER
		Gross Earnings	Expenses	Taxable Income	
<35	7,129	£ 109,342	£ 41,666	£ 67,676	38.1%
35 – 45	5,424	£ 227,697	£ 129,020	£ 98,677	56.7%
45 – 55	4,530	£ 275,076	£ 164,447	£ 110,628	59.8%
55+	2,503	£ 210,954	£ 120,845	£ 90,109	57.3%
All	19,586	£ 193,436	£ 104,373	£ 89,062	54.0%

4.7. The overall trends shown in the three tables above – average gross earnings, expenses and taxable income increasing initially with age then decreasing as dentists reach 55 years – may be partly explained by the characteristics of each age band. Dentists aged under 35 years are more likely to be a Performer Only, while on average dentists aged 55 years and older work less than those in other age bands.⁴

⁴ See NHS IC publication Dental Working Hours, England and Wales, 2006/07 and 2007/08, details for which are given at the end of this report. While the Dental Working Hours Report is not directly comparable to this report, due to slight differences in the dental population considered, the overall finding that dentists aged 55 years and older work less than those in other age bands is thought to be applicable here.

5. Earnings and Expenses for Self-Employed Primary Care Dentists, by Gender

5.1. This section of the report looks in detail at the 2007/08 earnings and expenses of self-employed primary care dentists by gender.

5.2. Tables 19, 20 and 21 below show earnings and expenses data for self self-employed primary care Providing-Performer and Performer Only dentists, and for all self-employed primary care dentists.

Table 19: Average earnings and expenses by gender for self-employed primary care Providing-Performer dentists, England and Wales, 2007/08

Gender	Population	Average (£)			EER
		Gross Earnings	Expenses	Taxable Income	
Male	5,985	£ 362,847	£ 230,080	£ 132,767	63.4%
Female	1,503	£ 277,173	£ 174,099	£ 103,074	62.8%
All	7,489	£ 345,651	£ 218,843	£ 126,807	63.3%

Table 20: Average earnings and expenses by gender for self-employed primary care Performer Only dentists, England and Wales, 2007/08

Gender	Population	Average (£)			EER
		Gross Earnings	Expenses	Taxable Income	
Male	6,069	£ 116,844	£ 41,806	£ 75,037	35.8%
Female	6,029	£ 81,456	£ 25,162	£ 56,294	30.9%
All	12,097	£ 99,208	£ 33,512	£ 65,697	33.8%

Table 21: Average earnings and expenses by gender for all self-employed primary care dentists, England and Wales, 2007/08

Gender	Population	Average (£)			EER
		Gross Earning	Expenses	Taxable Income	
Male	12,054	£ 238,998	£ 135,295	£ 103,703	56.6%
Female	7,532	£ 120,515	£ 54,886	£ 65,630	45.5%
All	19,586	£ 193,436	£ 104,373	£ 89,062	54.0%

5.3. The three tables above show that regardless of dental type classification, male dentists on average in 2007/08 had higher gross earnings, expenses and taxable income than female dentists. All male self-employed primary care dentists earned an average taxable income of £103,703, whereas female self-employed primary care dentists earned an average taxable income of £65,630. However, it is worth noting that this report includes both full-time and part-time dental earnings and expenses, which could be a contributing factor in the differences observed between gender.

6. Earnings and Expenses for Self-Employed Primary Care Dentists, by Units of Orthodontic and Non-Orthodontic Dental Activity

- 6.1. This section of the report looks in detail at the association between average number of Units of Dental Activity (UDAs) and Units of Orthodontic Activity (UOAs) and earnings and expenses of self-employed primary care dentists in 2007/08.
- 6.2. Due to the low population of dentists who perform more orthodontic work than non-orthodontic work, a different system of weighting has been employed in this section than has been used throughout the rest of the report. The differences are detailed in Annex A.
- 6.2. Whereas the 2006/07 Dental Earnings and Expenses Report used NHS Dental Services data based on 'scheduled' dental activity, the 2007/08 report uses NHS Dental Services data based on 'delivered' activity. For further discussion of this distinction, please see Annex A.
- 6.3. Table 22 shows that the average number of UDAs and UOAs delivered varied by dental type and by contract type. On average, self-employed primary care Providing-Performer and Performer Only dentists working under mixed contracts delivered the highest number of UDAs and UOAs, followed by those working under PDS contracts and GDS contracts.

Table 22: Average number of Units of Dental Activity and Units of Orthodontic Activity by dental type and contract type, England and Wales, 2007/08

Dental Type	Contract Type	Units of Dental Activity (UDAs) ¹	Units of Orthodontic Activity (UOAs) ¹
Providing-Performer	GDS ²	3,759	86
	PDS ³	4,561	808
	Mixed GDS/PDS ⁴	4,723	1,073
	All	4,011	321
Performer Only	GDS ²	3,563	45
	PDS ³	4,216	202
	Mixed GDS/PDS ⁴	4,735	232
	All	3,880	112
All	GDS ²	3,645	62
	PDS ³	4,326	395
	Mixed GDS/PDS ⁴	4,732	471
	All	3,930	191

Notes:

1. Based on delivered NHS activity from April 2007 to March 2008.
2. Also includes self-employed primary care dentists working under mixed GDS/TDS contracts.
3. Also includes self-employed primary care dentists working under mixed PDS/TDS contracts.
4. Also includes self-employed primary care dentists working under mixed GDS/PDS/TDS contracts.
5. The analyses in this report are weighted to a particular dental population, with certain exclusions. However, the average activity levels presented in this table are based on a larger dental population.

6.4. The self-employed NHS dental population was split into two cohorts for this section – those who performed more UOAs than UDAs and those who performed more UDAs than UOAs in 2007/08. Tables 23 and 24 show the earnings and expenses results of those analyses described above. Due to the small number of dentists who delivered more UOAs than UDAs results have not been provided for all contract types, as to do so could compromise the anonymity of the data.

Table 23: Average earnings and expenses of self-employed primary care dentists with more UOAs compared to UDAs by dental type and contract type, England and Wales, 2007/08

Dental Type	Contract Type	Population	Average (£) ²			EER
			Gross Earnings	Expenses	Taxable Income	
Providing-Performer	GDS ³	99	-	-	-	-
	PDS ⁴	303	£ 491,048	£ 259,229	£ 231,818	52.8%
	Mixed GDS/PDS ⁵	70	-	-	-	-
	All	473	£ 491,165	£ 264,178	£ 226,988	53.8%
Performer Only	GDS ³	109	-	-	-	-
	PDS ⁴	193	£ 187,584	£ 71,856	£ 115,727	38.3%
	Mixed GDS/PDS ⁵	64	-	-	-	-
	All	366	£ 165,156	£ 56,436	£ 108,720	34.2%
All	GDS ³	208	£ 287,635	£ 149,010	£ 138,626	51.8%
	PDS ⁴	497	£ 372,942	£ 186,305	£ 186,637	50.0%
	Mixed GDS/PDS ⁵	134	£ 354,933	£ 164,288	£ 190,645	46.3%
	All	839	£ 348,938	£ 173,547	£ 175,392	49.7%

Notes:

1. Based on delivered NHS activity from April 2007 to March 2008.
2. Results have been suppressed for sub-groups for which the population is considered too small.
3. Also includes self-employed primary care dentists working under mixed GDS/TDS contracts.
4. Also includes self-employed primary care dentists working under mixed PDS/TDS contracts.
5. Also includes self-employed primary care dentists working under mixed GDS/PDS/TDS contracts.

Table 24: Average earnings and expenses of self-employed primary care dentists with more UDAs compared to UOAs by dental type and contract type, England and Wales, 2007/08

Dental Type	Contract Type	Population	Average (£) ²			EER
			Gross Earnings	Expenses	Taxable Income	
Providing-Performer	GDS ³	5,128	-	-	-	-
	PDS ⁴	1,496	£ 398,375	£ 252,748	£ 145,627	63.4%
	Mixed GDS/PDS ⁵	393	-	-	-	-
	All	7,017	£ 339,789	£ 218,698	£ 121,091	64.4%
Performer Only	GDS ³	7,070	-	-	-	-
	PDS ⁴	3,562	£ 101,779	£ 34,347	£ 67,432	33.7%
	Mixed GDS/PDS ⁵	1,105	-	-	-	-
	All	11,737	£ 96,581	£ 32,482	£ 64,099	33.6%
All	GDS ³	12,198	£ 189,399	£ 105,394	£ 84,005	55.6%
	PDS ⁴	5,058	£ 189,500	£ 98,942	£ 90,559	52.2%
	Mixed GDS/PDS ⁵	1,498	£ 166,244	£ 86,622	£ 79,622	52.1%
	All	18,754	£ 187,576	£ 102,154	£ 85,422	54.5%

Notes:

1. Based on delivered NHS activity from April 2007 to March 2008.
2. As results were suppressed for sub-groups in Table 23, related results have to be suppressed in this table to ensure the figures cannot be derived.
3. Also includes self-employed primary care dentists working under mixed GDS/TDS contracts.
4. Also includes self-employed primary care dentists working under mixed PDS/TDS contracts.
5. Also includes self-employed primary care dentists working under mixed GDS/PDS/TDS contracts.

- 6.5. Those self-employed primary care dentists who delivered more UOAs than UDAs have considerably higher average gross earnings, expenses and taxable income. Providing-Performer dentists with more orthodontic activity than dental activity had an average taxable income of £226,988, compared to Providing-Performer dentists with more dental than orthodontic activity who had an average taxable income of £121,091. Performer Only dentists showed a similar difference, with average taxable incomes of £108,720 compared to £64,099.
- 6.6. The results in Tables 23 and 24 confirm the assumptions made in the 2006/07 Dental Earnings and Expenses Report regarding the impact of transitional scheduling of payment made after the implementation of the new contractual arrangements, which were thought to primarily affect dentists with a majority of orthodontic work, but certainly also affected dentists performing a majority of non-orthodontic work. The differences between dentists who perform a majority of orthodontic or dental work in the 2006/07 report were most pronounced for gross earnings and taxable income, and less pronounced for expenses.
- 6.7. In this report comparisons of earnings have not been made between 2006/07 and 2007/08, for a number of reasons discussed in detail in the Introduction. However, as one of the primary reasons for not making such comparisons is the effects of transitional scheduling of payments in 2006/07 following the implementation of the new contractual arrangements, it is pertinent to note that for those dentists who delivered more UOAs than UDAs, their gross earnings decreased from 2006/07 by much more than did gross earnings for those who delivered more UDAs than UOAs. This provides further evidence that the transitional scheduling of payments made in 2006/07 were more likely to affect those dentists performing more UOAs than UDAs. It also provides further reason not to compare earnings (and thus taxable income) in 2006/07 and 2007/08, as all other tables in this report do not split earnings by levels and type of activity.
- 6.8. The above tables also suggest that those self-employed primary care dentists who delivered more UOAs than UDAs, particularly Providing-Performer dentists, had a lower expenses to earnings ratio (EER), and thus a higher margin of profit.

7. Earnings and Expenses for Self-Employed Primary Care Dentists, by Weekly Working Hours

Earnings and expenses for dentists by weekly hours devoted to dentistry

- 7.1. Sections 7 to 9 of this report are based on results from the NHS Business and Provider and Performer Arrangement Enquiry dental survey, and look at the association between earnings and expenses and weekly hours devoted to dentistry, NHS commitment and business arrangements.
- 7.2. As with the results in the rest of the report, the findings in Sections 7 to 9 relate only to those dentists who performed at least one NHS Unit of Dental Activity and/or one NHS Unit of Orthodontic Activity; the results in this report do not consider, nor contain data on, dentists who only performed private dentistry in 2007/08.
- 7.3. All results based on the survey data were weighted using the same methodology as the rest of the report, which means that average figures for the “All” categories presented in these sections – comprised of the “All responders” and “No survey” categories – are the same as the average figures for the “All” categories throughout the rest of the report (with the exception of Tables 23 and 24, based on orthodontic and dental activity, as described in Annex A). The dental survey itself is explained in more detail in Annex A and Annex C, and a copy of the survey is provided in Annex E.
- 7.4. Tables 25 to 27 show earnings and expenses for self-employed primary care dentists by the average number of hours per week they devoted to dentistry, including clinical and administrative work for both NHS and private dentistry. It should be noted that some survey responders may have also included time spent in employed, as opposed to only self-employed, dental work (such as time spent working in dental schools); as such, the measure of weekly working hours may not be restricted to self-employed work in a dental practice.

Table 25: Average earnings and expenses by hours worked for self-employed primary care Providing-Performer dentists, England and Wales, 2007/08

Weekly Working Hours ¹	Population	Average (£)			EER
		Gross Earnings	Expenses	Taxable Income	
<35	953	£ 263,881	£ 166,653	£ 97,227	63.2%
35 – 45	2,482	£ 323,686	£ 199,416	£ 124,270	61.6%
>45	926	£ 439,260	£ 280,057	£ 159,203	63.8%
All responders	4,361	£ 335,170	£ 209,388	£ 125,782	62.5%
No survey	3,128	£ 360,262	£ 232,026	£ 128,236	64.4%
All	7,489	£ 345,651	£ 218,843	£ 126,807	63.3%

Notes:

1. Total time devoted to dentistry, including clinical and administration for both NHS and private dentistry.

Table 26: Average earnings and expenses by hours worked for self-employed primary care Performer Only dentists, England and Wales, 2007/08

Weekly Working Hours ¹	Population	Average (£)			EER
		Gross Earnings	Expenses	Taxable Income	
<35	1,970	£ 86,649	£ 30,813	£ 55,836	35.6%
35 – 45	2,930	£ 112,550	£ 35,969	£ 76,582	32.0%
>45	294	£ 215,081	£ 105,321	£ 109,761	49.0%
All responders	5,194	£ 108,536	£ 37,943	£ 70,593	35.0%
No survey	6,903	£ 92,189	£ 30,177	£ 62,012	32.7%
All	12,097	£ 99,208	£ 33,512	£ 65,697	33.8%

Notes:

1. Total time devoted to dentistry, including clinical and administration for both NHS and private dentistry.

Table 27: Average earnings and expenses by hours worked for all self-employed primary care dentists, England and Wales, 2007/08

Weekly Working Hours ¹	Population	Average (£)			EER
		Gross Earnings	Expenses	Taxable Income	
<35	2,923	£ 144,427	£ 75,098	£ 69,330	52.0%
35 – 45	5,412	£ 209,369	£ 110,919	£ 98,450	53.0%
>45	1,221	£ 385,214	£ 237,930	£ 147,283	61.8%
All responders	9,555	£ 211,968	£ 116,188	£ 95,781	54.8%
No survey	10,030	£ 175,781	£ 93,118	£ 82,662	53.0%
All	19,586	£ 193,436	£ 104,373	£ 89,062	54.0%

Notes:

1. Total time devoted to dentistry, including clinical and administration for both NHS and private dentistry.

7.5. As is to be expected, the above tables show that average gross earnings, expenses and taxable income increased as self-employed primary care Providing-Performer and Performer Only dentists increased the average time per week they devoted to dentistry. For all self-employed primary care dentists, taxable income for those dentists who worked an average of more than 45 hours per week was £147,283, compared to £69,330 for those who worked an average of less than 35 hours.

7.6. It should also be noted that average expenses for self-employed primary care Performer Only dentists increased noticeably for those devoting more than 45 hours per week to dentistry. For those Performer Only dentists working less than 35 hours per week, and for those working 35-45 hours per week, expenses represented approximately a third of their earnings on average; for those working more than 45 hour per week, expenses represented almost half of their earnings on average. A potential explanation for this is that a group of dentists within this band are driving up average expenses; this group could be operating under different business arrangements or accounting practices.

Earnings and expenses for dentists by weekly hours devoted to dentistry and gender

7.7. Tables 28 to 30 show earnings and expenses for self-employed primary care dentists by both the average number of hours per week they devoted to dentistry (including clinical and administrative work for both NHS and private dentistry) and gender.

Table 28: Average earnings and expenses by hours worked and gender for self-employed primary care Providing-Performer dentists, England and Wales, 2007/08

	Weekly Working Hours ¹	Population	Average (£)			EER
			Gross Earnings	Expenses	Taxable Income	
Male	<35	564	£ 267,319	£ 170,812	£ 96,507	63.9%
	35 – 45	2,106	£ 327,167	£ 199,794	£ 127,373	61.1%
	>45	822	£ 443,754	£ 283,269	£ 160,485	63.8%
	All	3,492	£ 344,951	£ 214,768	£ 130,184	62.3%
Female	<35	389	£ 258,897	£ 160,622	£ 98,276	62.0%
	35 – 45	376	£ 304,191	£ 197,303	£ 106,888	64.9%
	>45	104	£ 403,769	£ 254,692	£ 149,077	63.1%
	All	869	£ 295,858	£ 187,767	£ 108,091	63.5%
All responders		4,361	£ 335,172	£ 209,389	£ 125,783	62.5%
No survey		3,128	£ 360,262	£ 232,026	£ 128,236	64.4%
All		7,489	£ 345,651	£ 218,843	£ 126,807	63.3%

Notes:

1. Total time devoted to dentistry, including clinical and administration for NHS and private dentistry.

Table 29: Average earnings and expenses by hours worked and gender for self-employed primary care Performer Only dentists England and Wales, 2007/08

	Weekly Working Hours ¹	Population	Average (£)			EER
			Gross Earnings	Expenses	Taxable Income	
Male	<35	682	£ 97,110	£ 36,109	£ 61,001	37.2%
	35 – 45	1,747	£ 125,172	£ 42,450	£ 82,722	33.9%
	>45	212	£ 244,063	£ 123,406	£ 120,658	50.6%
	All	2,641	£ 127,485	£ 47,320	£ 80,165	37.1%
Female	<35	1,289	£ 81,116	£ 28,013	£ 53,104	34.5%
	35 – 45	1,183	£ 93,911	£ 26,397	£ 67,514	28.1%
	>45	82	£ 140,131	£ 58,554	£ 81,577	41.8%
	All	2,554	£ 88,941	£ 28,246	£ 60,695	31.8%
All responders		5,194	£ 108,535	£ 37,942	£ 70,593	35.0%
No survey		6,903	£ 92,189	£ 30,177	£ 62,012	32.7%
All		12,097	£ 99,208	£ 33,512	£ 65,697	33.8%

Notes:

1. Total time devoted to dentistry, including clinical and administration for NHS and private dentistry.

Table 30: Average earnings and expenses by hours worked and gender for all self-employed primary care dentists, England and Wales, 2007/08

	Weekly Working Hours ¹	Population	Average (£)			EER
			Gross Earnings	Expenses	Taxable Income	
Male	<35	1,246	£ 174,195	£ 97,114	£ 77,081	55.8%
	35 – 45	3,853	£ 235,574	£ 128,447	£ 107,126	54.5%
	>45	1,035	£ 402,790	£ 250,475	£ 152,315	62.2%
	All	6,133	£ 251,314	£ 142,667	£ 108,646	56.8%
Female	<35	1,677	£ 122,320	£ 58,747	£ 63,573	48.0%
	35 – 45	1,559	£ 144,606	£ 67,600	£ 77,006	46.7%
	>45	186	£ 287,551	£ 168,230	£ 119,321	58.5%
	All	3,422	£ 141,462	£ 68,737	£ 72,725	48.6%
All responders		9,555	£ 211,968	£ 116,188	£ 95,781	54.8%
No survey		10,030	£ 175,781	£ 93,118	£ 82,662	53.0%
All		19,586	£ 193,436	£ 104,373	£ 89,062	54.0%

Notes:

1. Total time devoted to dentistry, including clinical and administration for NHS and private dentistry.

7.8. Tables 28-30 confirm the findings in Section 5 – that hours worked can help to explain the differences in earnings and expenses between men and women. For all self-employed primary care dentists, 49.0 per cent of women worked fewer than 35 hours, compared to 20.3 per cent of men.

8. Earnings and Expenses for Self-Employed Primary Care Dentists, by NHS Commitment

- 8.1. This section of the report looks at the 2007/08 earnings and expenses of self-employed primary care dentists by levels of commitment to the NHS, which is the percentage of a dentist's time devoted to NHS dentistry, as opposed to private dentistry. Average levels of NHS commitment are expressed as 'mainly private' (where 25 per cent or less of the dentist's time is devoted to NHS dentistry); 'mixed' (where between 25 and 75 per cent of the dentist's time is devoted to NHS dentistry); or 'mainly NHS' (where 75 per cent or more of the dentist's time is devoted to NHS dentistry).
- 8.2. Average levels of NHS commitment were determined from dentist's own responses to the NHS Business and Provider and Performer Arrangement Enquiry.
- 8.3. It should be noted that levels of NHS commitment are a measure of individual commitment and not the commitment of the practice(s) in which the dentist works. NHS commitment has no bearing on total weekly hours devoted to dentistry, meaning that a dentist whose undertakes 'mainly NHS' (or 'mainly private') work may do so on either a part-time or full-time basis. Also, it is recognised that some dentists have NHS income (employed or self-employed) from outside their practice, such as from working in dental schools. As such, the measure of NHS commitment may not be solely restricted to self-employed work in a dental practice.
- 8.4. Table 31 shows the number of dentists in each of the three levels of NHS commitment. While a majority of both Providing-Performer and Performer Only dentists conduct 'mainly NHS' work, a higher proportion of Providing-Performer dentists conduct mainly private work than do Performer Only dentists, and a higher proportion of Performer Only dentists conduct mainly NHS work than do Providing-Performer dentists.

Table 31: Population of self-employed primary care dentists by NHS commitment, England and Wales, 2007/08

NHS Commitment ¹	Population		Percentage	
	Providing-Performer	Performer Only	Providing-Performer	Performer Only
>0 <=25% (mainly private) ²	1,138	686	26.1%	13.2%
>25 <75% (mixed)	828	803	19.0%	15.5%
75%+ (mainly NHS)	2,394	3,706	54.9%	71.4%
All responders	4,361	5,194	100.0%	100.0%
No survey	3,128	6,903		
All	7,489	12,097		

Notes:

1. Percentage of time devoted to NHS dentistry, including administrative and clinical, as opposed to private dentistry.

2. The survey upon which these results are based was sent to dentists with at least some NHS activity in 2006/07 and/or 2007/08; therefore, NHS commitment will not equal zero.

8.5. Tables 32 and 33 show, respectively, the earnings and expenses of self-employed primary care Providing-Performer and Performer Only dentists by levels of NHS commitment.

8.6. For self-employed primary care Providing-Performer dentists, average taxable income in 2007/08 increased with the percentage of their time devoted to NHS dentistry, with Providing-Performer dentists committed primarily to the NHS earning an average taxable income of £133,250.

Table 32: Average earnings and expenses by NHS commitment for self-employed primary care Providing-Performer dentists, England and Wales, 2007/08

NHS Commitment ¹	Population	Average (£)			EER
		Gross Earnings	Expenses	Taxable Income	
<=25% (mainly private) ²	1,138	£ 321,403	£ 211,762	£ 109,641	65.9%
>25 <75% (mixed)	828	£ 345,696	£ 219,316	£ 126,380	63.4%
75%+ (mainly NHS)	2,394	£ 338,075	£ 204,825	£ 133,250	60.6%
All responders	4,361	£ 335,171	£ 209,389	£ 125,782	62.5%
No survey	3,128	£ 360,262	£ 232,026	£ 128,236	64.4%
All	7,489	£ 345,651	£ 218,843	£ 126,807	63.3%

Notes:

1. Percentage of time devoted to NHS dentistry, including administrative and clinical, as opposed to private dentistry.

2. The survey upon which these results are based was sent to dentists with at least some NHS activity in 2006/07 and/or 2007/08; therefore, NHS commitment will not equal zero.

8.7. Self-employed primary care Performer Only dentists showed a different pattern in 2007/08, with average gross earnings, expenses and taxable income decreasing with the percentage of time devoted to NHS dentistry, although differences between groups are smaller than for Providing-Performer dentists.

Table 33: Average earnings and expenses by NHS commitment for self-employed primary care Performer Only dentists, England and Wales, 2007/08

NHS Commitment ¹	Population	Average (£)			EER
		Gross Earnings	Expenses	Taxable Income	
<=25% (mainly private) ²	686	£ 139,199	£ 62,377	£ 76,821	44.8%
>25 <75% (mixed)	803	£ 121,450	£ 46,341	£ 75,109	38.2%
75%+ (mainly NHS)	3,706	£ 100,061	£ 31,599	£ 68,462	31.6%
All responders	5,194	£ 108,536	£ 37,943	£ 70,593	35.0%
No survey	6,903	£ 92,189	£ 30,177	£ 62,012	32.7%
All	12,097	£ 99,208	£ 33,512	£ 65,697	33.8%

Notes:

1. Percentage of time devoted to NHS dentistry, including administrative and clinical, as opposed to private dentistry.
2. The survey upon which these results are based was sent to dentists with at least some NHS activity in 2006/07 and/or 2007/08; therefore, NHS commitment will not equal zero.

8.8. Table 34 shows average earnings and expenses for all self-employed primary care dentists. Average gross earnings and expenses show larger differences according to levels of NHS commitment than does average taxable income. This suggests that Providing-Performer dentists carry out a higher proportion of private work compared to Performer Only dentists (the higher EER being the result of that higher proportion of Providing-Performer dentists), which confirms the findings of Table 31.

Table 34: Average earnings and expenses by NHS commitment for all self-employed primary care dentists, England and Wales, 2007/08

NHS Commitment ¹	Population	Average (£)			EER
		Gross Earnings	Expenses	Taxable Income	
<=25% (mainly private) ²	1,824	£ 252,882	£ 155,583	£ 97,299	61.5%
>25 <75% (mixed)	1,631	£ 235,349	£ 134,199	£ 101,151	57.0%
75%+ (mainly NHS)	6,100	£ 193,479	£ 99,589	£ 93,891	51.5%
All responders	9,555	£ 211,968	£ 116,188	£ 95,781	54.8%
No survey	10,030	£ 175,781	£ 93,118	£ 82,662	53.0%
All	19,586	£ 193,436	£ 104,373	£ 89,062	54.0%

Notes:

1. Percentage of time devoted to NHS dentistry, including administrative and clinical, as opposed to private dentistry.
2. The survey upon which these results are based was sent to dentists with at least some NHS activity in 2006/07 and/or 2007/08; therefore, NHS commitment will not equal zero.

8.9. Average expenses in 2006/07 and 2007/08 are presented for self-employed primary care dentists, by levels of NHS commitment and by dental type in Table 35. A number of factors will have impacts of varying degrees on expenses in 2007/08 compared to 2006/07, which necessitates caution when comparing expenses between the two years; these factors are detailed in the Introduction.

Table 35: Average expenses by dental type and NHS commitment, England and Wales, 2006/07 and 2007/08

Dental Type	NHS Commitment ¹	2007/08 Population	Average (£)		Percentage Change
			Expenses 2006/07	Expenses 2007/08	
Providing-Performer	<=25% (mainly private) ²	1,138	£ 214,296	£ 211,762	-1.2%
	>25 <75% (mixed)	828	£ 228,832	£ 219,316	-4.2%
	75%+ (mainly NHS)	2,394	£ 207,033	£ 204,825	-1.1%
	All responders	4,361	£ 212,806	£ 209,389	-1.6%
	No survey	3,128	£ 227,561	£ 232,026	2.0%
	All		7,489	£ 219,042	£ 218,843
Performer Only	<=25% (mainly private) ²	686	£ 60,815	£ 62,377	2.6%
	>25 <75% (mixed)	803	£ 47,901	£ 46,341	-3.3%
	75%+ (mainly NHS)	3,706	£ 34,184	£ 31,599	-7.6%
	All responders	5,194	£ 39,688	£ 37,943	-4.4%
	No survey	6,903	£ 31,486	£ 30,177	-4.2%
	All		12,097	£ 34,975	£ 33,512
All	<=25% (mainly private) ²	1,824	£ 158,926	£ 155,583	-2.1%
	>25 <75% (mixed)	1,631	£ 146,028	£ 134,199	-8.1%
	75%+ (mainly NHS)	6,100	£ 107,324	£ 99,589	-7.2%
	All responders	9,555	£ 123,396	£ 116,188	-5.8%
	No survey	10,030	£ 97,494	£ 93,118	-4.5%
	All		19,586	£ 110,120	£ 104,373

Notes:

1. Percentage of time devoted to NHS dentistry, including administrative and clinical, as opposed to private dentistry.
2. The survey upon which these results are based was sent to dentists with at least some NHS activity in 2006/07 and/or 2007/08; therefore, NHS commitment will not equal zero.

9. Earnings and Expenses for Self-Employed Primary Care Providing-Performer Dentists, by Business Arrangement

9.1. This section of the report looks at the 2007/08 earnings and expenses of self-employed primary care Providing-Performer dentists by the business arrangements under which they operated. Results are only available for Providing-Performer dentists because the NHS Business and Provider and Performer Arrangement Enquiry only asked the business arrangement question of these dentists.

9.2. Business arrangements were determined from dentist's own responses to the NHS Business and Provider and Performer Arrangement Enquiry. The survey form listed five main types of arrangements, summarised in Table 36 below.

Table 36: Summary of business arrangements for running dental practices included in the NHS Business and Provider and Performer Arrangement Enquiry

Business Arrangement	Explanation
Body corporate	The legal term for a corporation. This can be either a corporation sole (consisting of a single person) or a corporation aggregate (consisting of two or more persons)
Limited liability partnership	A Providing-Performer dentist whose liability is limited by law
'True' partnerships	Profit sharing partnership
Expenses sharing groups	Providing-Performer dentists share expenses with other dentists but retain own profits
Sole trader	The provider is solely responsible for the expenses of the practice and may work with or without help from Performer Only dentist(s)

9.3. Results for those self-employed primary care Providing-Performer dentists who completed the survey are given in Table 37; also given are the results for those who did not complete a survey. Due to the small number of dentists, results have been suppressed for those dentists working under a body corporate or a limited liability partnership.

Table 37: Average earnings and expenses by business arrangement for self-employed primary care Providing-Performer dentists, England and Wales, 2007/08

Business Arrangement	Population	Average (£) ¹			EER
		Gross Earnings	Expenses	Taxable Income	
Body corporate	24	-	-	-	-
Limited liability partnership	69	-	-	-	-
'True' partnership	471	£ 377,620	£ 230,033	£ 147,587	60.9%
Expenses sharing group	1,099	£ 317,215	£ 189,157	£ 128,058	59.6%
Sole trader	2,100	£ 346,229	£ 222,687	£ 123,542	64.3%
Other + mixed business arrangements	237	£ 313,518	£ 195,766	£ 117,752	62.4%
All responders	3,999	£ 339,090	£ 211,865	£ 127,225	62.5%
No survey	3,490	£ 353,168	£ 226,839	£ 126,329	64.2%
All	7,489	£ 345,651	£ 218,843	£ 126,807	63.3%

Notes:

1. Results have been suppressed for sub-groups for which the population is considered too small.

- 9.4. Self-employed primary care Providing-Performer dentists working under a 'true' partnership in 2007/08 showed the highest average gross earnings, expenses and taxable income. Those working as part of an expenses sharing group in 2007/08 had the lowest average expenses and the lowest expenses to earnings ratio.
- 9.5. Average expenses in 2006/07 and 2007/08 are presented for self-employed primary care Providing-Performer dentists, by business arrangement in Table 38 below. A number of factors will have impacts of varying degrees on expenses in 2007/08 compared to 2006/07, which necessitates caution when comparing expenses between the two years; these factors are detailed in the Introduction.
- 9.6. Despite the expenses sharing group having the lowest level of expenses, this is the only group to show an increase in expenses in 2007/08.

Table 38: Average expenses by business arrangement for self-employed primary care Providing-Performer dentists, England and Wales, 2006/07 and 2007/08

Business Arrangement	2007/08 Population	Average (£)		Percentage Change
		Expenses 2006/07	Expenses 2007/08	
Body corporate	24	-	-	-
Limited liability partnership	69	-	-	-
'True' partnership	471	£ 234,170	£ 230,033	-1.8%
Expenses sharing group	1,099	£ 179,953	£ 189,157	5.1%
Sole trader	2,100	£ 223,609	£ 222,687	-0.4%
Other + mixed business arrangements	237	£ 228,342	£ 195,766	-14.3%
All responders	3,999	£ 215,555	£ 211,865	-1.7%
No survey	3,490	£ 223,200	£ 226,839	1.6%
All	7,489	£ 219,042	£ 218,843	-0.1%

Notes:

1. Results have been suppressed for sub-groups for which the population is considered too small.

10. Detailed Expenses Breakdown for Self-Employed Primary Care Dentists

- 10.1. This section of the report provides a more detailed breakdown of the allowable expenses results shown in earlier sections. For each expenses category, results are shown as an average and as a percentage of total expenses.
- 10.2. The contents of two categories have changed compared to last year's report. Whereas in the 2006/07 report allowable advertising, promotion and entertainment costs were included in the 'Business' category, in this report these costs are included in the 'Other' category.
- 10.3. In addition, whereas in the 2006/07 report the term 'Business expenses' was used, here 'Office and general business expenses' has been used, which is thought to better reflect the contents of the category.
- 10.4. Office and general business expenses include general administrative costs as well as legal and professional costs.
- 10.5. Interest expenses include almost all types of interest; however, this category excludes a small amount of interest for businesses (which in this report are self-employed primary care dentists) where turnover is less than £64,000 for the year, which is included in the 'Other' category.
- 10.6. The 'Other' category includes a variety of expenses, the majority of which are direct costs such as laboratory costs and materials costs. Also included are advertising, promotion and entertainment costs, depreciation, bad debts, alternative finance payments, interest for businesses where annual turnover is less than £64,000, and expenses for those businesses where a more detailed breakdown is not available.
- 10.7. It should be noted that the costs incurred by self-employed primary care Providing-Performer dentists of using Performer Only dentists to deliver some of the UDAs and UOAs on the former's contract can often be included in different categories, depending on the person filling out the self-assessment tax form. It is thought that most Providing-Performer dentists' costs of a Performer Only are likely to be included in the Other category, but in some cases these costs could be included in the Employee category.
- 10.8. The detailed expense breakdowns are shown first for self-employed primary care Providing-Performer dentists, followed by Performer Only dentists, and then for all self-employed primary care dentists. Similar expenses breakdowns are then shown for the two separate Performer Only cohorts, and finally by country and English Strategic Health Authority (SHA).

- 10.9. A number of factors will have impacts of varying degrees on expenses in 2007/08 compared to 2006/07, which necessitate caution when comparing expenses between the two years. Factors thought to have an effect on expenses in one year compared to the next include:
- changes in the dental workforce and movement within the dental population⁵ – dentists included in the 2006/07 will not necessarily be included in the 2007/08 results presented in this report. Also, some dentists who were included in the 2006/07 and 2007/08 dental earnings and expenses enquiry samples have changed their contract type, dental type, and level of NHS commitment; for example, the dental population considered in this report contains 491 less Providing-Performer dentists than did the dental population considered by the 2006/07 report, due in part to these dentists changing their dental type.
 - changes in working arrangements – approximately 400 more dentists were excluded from the 2007/08 (compared to the 2006/07) dental earnings and expenses enquiry sample because they had employment income only (that is, no self-employment income); this could be the result of changing working arrangements, whereby dentists either become employees of a Primary Care Trust or Local Health Body, or come together with other dentists to form another type of business and become de facto employees of their own company (which would seem to be borne out by the change in the size of the Providing-Performer population considered in this report compared to the 2006/07 report). Depending on their levels of expenses, their exclusion from the sample could reduce or increase average expenses overall;
 - changes to tax codes – large capital investments, if made after April 2008, may be subject to 100 per cent relief. This could provide an incentive for small businesses to hold off on large capital purchases until after April 2008; purchases after this date would be present on 2008/09 self-assessment tax forms; and
 - levels of dental and orthodontic activity per dentist – changes in the levels of NHS and private activity per self-employed primary care dentist can affect the expenses incurred by those dentists; a decrease in activity per dentist could result in a decrease in expenses.
- 10.10. As well, the small sample sizes for many of the sub-groups presented (in some cases, only a few hundred) mean that extreme values can have a noticeable effect on the averages.
- 10.11. Further detailed information on some of the elements of dental expenses – laboratory costs, materials costs, non-clinical staff wages and other non-staffing overheads – has been provided by the National Association of Specialist Dental Accountants and Morris & Co. Specialist Dental Accountants, and is included in Annex D.

⁵ For a discussion of the dental workforce in England and in Wales in 2007/08, see NHS Dental Statistics for England, Annual Report, 2007/08 published by the NHS IC and NHS Dental Services, Wales, 2007/08 published by the Welsh Assembly Government. Further information on the dental workforce in both England and Wales can be found in the Dental Working Hours Report, England and Wales, 2006/07 and 2007/08, produced by the NHS IC.

10.12. Table 39 shows that in 2007/08, as in 2006/07, the Other category represented the largest average expense for self-employed primary care Providing-Performer dentists, at 46.5 per cent of total expenses, followed by employee costs at 31.7 per cent of total expenses. But whereas in 2006/07 business expenses represented the third largest expense, in 2007/08 the cost of premises represented slightly more; this is likely due to the removal of advertising, promotion and entertainment costs from the former.

Table 39: Detailed expenses breakdown for self-employed primary care Providing-Performer dentists, England and Wales, 2007/08

	Total Expenses	Office and General Business ⁵	Premises	Employee	Car and Travel	Interest ⁶	Other ⁷	Net Capital Allowances
Self-employed primary care Providing-Performer Dentists (% of total expenses)	£ 218,843 (100.0%)	£ 16,221 (7.4%)	£ 17,077 (7.8%)	£ 69,320 (31.7%)	£ 1,776 (0.8%)	£ 5,598 (2.6%)	£ 101,849 (46.5%)	£ 7,003 (3.2%)
Contract Type								
GDS ¹	£ 202,546 (100.0%)	£ 14,972 (7.4%)	£ 16,924 (8.4%)	£ 62,889 (31.0%)	£ 1,691 (0.8%)	£ 5,489 (2.7%)	£ 94,278 (46.5%)	£ 6,303 (3.1%)
PDS ²	£ 251,704 (100.0%)	£ 19,485 (7.7%)	£ 17,315 (6.9%)	£ 85,931 (34.1%)	£ 1,879 (0.7%)	£ 5,409 (2.1%)	£ 113,069 (44.9%)	£ 8,616 (3.4%)
Mixed GDS/PDS ³	£ 274,989 (100.0%)	£ 17,623 (6.4%)	£ 17,873 (6.5%)	£ 77,325 (28.1%)	£ 2,336 (0.8%)	£ 7,556 (2.7%)	£ 143,638 (52.2%)	£ 8,639 (3.1%)
Activity Type								
UOA>UDA	£ 264,178 (100.0%)	£ 21,285 (8.1%)	£ 19,854 (7.5%)	£ 84,794 (32.1%)	£ 2,006 (0.8%)	£ 6,625 (2.5%)	£ 118,390 (44.8%)	£ 11,223 (4.2%)
UDA>UOA	£ 218,698 (100.0%)	£ 15,983 (7.3%)	£ 16,949 (7.7%)	£ 69,272 (31.7%)	£ 1,789 (0.8%)	£ 5,916 (2.7%)	£ 101,737 (46.5%)	£ 7,053 (3.2%)
Gender								
Men	£ 230,080 (100.0%)	£ 17,131 (7.4%)	£ 18,040 (7.8%)	£ 73,424 (31.9%)	£ 1,883 (0.8%)	£ 5,703 (2.5%)	£ 106,680 (46.4%)	£ 7,217 (3.1%)
Women	£ 174,099 (100.0%)	£ 12,595 (7.2%)	£ 13,241 (7.6%)	£ 52,976 (30.4%)	£ 1,347 (0.8%)	£ 5,179 (3.0%)	£ 82,611 (47.5%)	£ 6,150 (3.5%)
Age								
Aged under 35	£ 213,198 (100.0%)	£ 15,784 (7.4%)	£ 15,788 (7.4%)	£ 65,618 (30.8%)	£ 2,363 (1.1%)	£ 8,583 (4.0%)	£ 95,562 (44.8%)	£ 9,501 (4.5%)
Aged 35-44	£ 241,716 (100.0%)	£ 16,895 (7.0%)	£ 17,559 (7.3%)	£ 76,106 (31.5%)	£ 1,700 (0.7%)	£ 7,564 (3.1%)	£ 113,009 (46.8%)	£ 8,884 (3.7%)
Aged 45-54	£ 224,667 (100.0%)	£ 17,069 (7.6%)	£ 17,834 (7.9%)	£ 70,923 (31.6%)	£ 1,805 (0.8%)	£ 5,210 (2.3%)	£ 105,172 (46.8%)	£ 6,654 (3.0%)
Weekly Working Hours								
Hours worked <35	£ 166,653 (100.0%)	£ 13,145 (7.9%)	£ 13,010 (7.8%)	£ 49,753 (29.9%)	£ 1,304 (0.8%)	£ 3,494 (2.1%)	£ 80,623 (48.4%)	£ 5,325 (3.2%)
Hours worked 35-45	£ 199,416 (100.0%)	£ 14,909 (7.5%)	£ 15,397 (7.7%)	£ 69,050 (34.6%)	£ 1,574 (0.8%)	£ 5,265 (2.6%)	£ 87,259 (43.8%)	£ 5,961 (3.0%)
Hours worked 45+	£ 280,057 (100.0%)	£ 20,269 (7.2%)	£ 21,114 (7.5%)	£ 87,767 (31.3%)	£ 2,459 (0.9%)	£ 6,722 (2.4%)	£ 131,866 (47.1%)	£ 9,860 (3.5%)
NHS Commitment⁴								
NHS Commitment 0-25%	£ 211,762 (100.0%)	£ 15,226 (7.2%)	£ 16,063 (7.6%)	£ 67,178 (31.7%)	£ 1,393 (0.7%)	£ 5,780 (2.7%)	£ 100,564 (47.5%)	£ 5,558 (2.6%)
NHS Commitment >25% <75%	£ 219,316 (100.0%)	£ 16,878 (7.7%)	£ 16,346 (7.5%)	£ 70,093 (32.0%)	£ 1,708 (0.8%)	£ 6,394 (2.9%)	£ 101,222 (46.2%)	£ 6,674 (3.0%)
NHS Commitment 75% +	£ 204,825 (100.0%)	£ 15,449 (7.5%)	£ 16,014 (7.8%)	£ 69,142 (33.8%)	£ 1,848 (0.9%)	£ 4,489 (2.2%)	£ 90,721 (44.3%)	£ 7,161 (3.5%)

Notes:

1. Also includes self-employed primary care dentists working under mixed GDS/TDS contracts.
2. Also includes self-employed primary care dentists working under mixed PDS/TDS contracts.
3. Also includes self-employed primary care dentists working under mixed GDS/PDS/TDS contracts.
4. Percentage of time devoted to NHS dentistry, including administrative and clinical, as opposed to private dentistry.
5. Includes general administrative costs as well as legal and professional costs; in contrast to the 2006/07 report, does not include advertising, promotion or entertainment costs.
6. Includes almost all types of interest; however, this category excludes a small amount of interest for businesses (which in this report are self-employed primary care dentists) where turnover is less than £64,000 for the year, which is included in the 'Other' category.
7. Includes direct costs such as laboratory and materials costs, as well as advertising, promotion and entertainment costs, depreciation, bad debts, alternative finance payments, interest for businesses with annual turnover less than £64,000 and expenses for those businesses where a more detailed breakdown is not available.

- 10.13. Table 40 shows that in 2007/08, as in 2006/07, the Other category represented the largest average expense for self-employed primary care Performer Only dentists at 55.2 per cent of total expenses, followed by employee and office and general business expenses at 15.4 per cent and 13.6 per cent of total expenses, respectively.
- 10.14. Not surprisingly – because Performer Only dentists are less likely to employ as many staff as Providing-Performer dentists – the proportion of self-employed primary care Performer Only dentists' total expenses accounted for by employee costs was approximately half what it was for self-employed primary care Providing-Performer dentists, at 15.4 per cent and 31.7 per cent of total expenses, respectively.

Table 40: Detailed expenses breakdown for self-employed primary care Performer Only dentists, England and Wales, 2007/08

	Total Expenses	Office and General Business ⁵	Premises	Employee	Car and Travel	Interest ⁶	Other ⁷	Net Capital Allowances
Self-employed primary care Performer Only Dentists	£ 33,512	£ 4,543	£ 2,623	£ 5,156	£ 978	£ 595	£ 18,485	£ 1,132
(% of total expenses)	(100.0%)	(13.6%)	(7.8%)	(15.4%)	(2.9%)	(1.8%)	(55.2%)	(3.4%)
Contract Type								
GDS ¹	£ 33,793 (100.0%)	£ 4,784 (14.2%)	£ 2,921 (8.6%)	£ 5,312 (15.7%)	£ 1,024 (3.0%)	£ 615 (1.8%)	£ 17,944 (53.1%)	£ 1,193 (3.5%)
PDS ²	£ 36,941 (100.0%)	£ 4,346 (11.8%)	£ 2,470 (6.7%)	£ 6,026 (16.3%)	£ 831 (2.2%)	£ 672 (1.8%)	£ 21,460 (58.1%)	£ 1,137 (3.1%)
Mixed GDS/PDS ³	£ 20,770 (100.0%)	£ 3,698 (17.8%)	£ 1,283 (6.2%)	£ 1,404 (6.8%)	£ 1,168 (5.6%)	£ 227 (1.1%)	£ 12,244 (58.9%)	£ 746 (3.6%)
Activity Type								
UOA>UDA	£ 56,436 (100.0%)	£ 6,056 (10.7%)	£ 4,501 (8.0%)	£ 7,651 (13.6%)	£ 1,514 (2.7%)	£ 565 (1.0%)	£ 34,105 (60.4%)	£ 2,044 (3.6%)
UDA>UOA	£ 32,482 (100.0%)	£ 4,476 (13.8%)	£ 2,536 (7.8%)	£ 4,942 (15.2%)	£ 959 (3.0%)	£ 590 (1.8%)	£ 17,886 (55.1%)	£ 1,093 (3.4%)
Gender								
Men	£ 41,806 (100.0%)	£ 5,384 (12.9%)	£ 3,218 (7.7%)	£ 7,403 (17.7%)	£ 1,148 (2.7%)	£ 867 (2.1%)	£ 22,302 (53.3%)	£ 1,483 (3.5%)
Women	£ 25,162 (100.0%)	£ 3,696 (14.7%)	£ 2,024 (8.0%)	£ 2,894 (11.5%)	£ 806 (3.2%)	£ 321 (1.3%)	£ 14,641 (58.2%)	£ 779 (3.1%)
Age								
Aged under 35	£ 23,750 (100.0%)	£ 3,961 (16.7%)	£ 1,907 (8.0%)	£ 1,872 (7.9%)	£ 909 (3.8%)	£ 288 (1.2%)	£ 13,957 (58.8%)	£ 857 (3.6%)
Aged 35-44	£ 42,761 (100.0%)	£ 5,061 (11.8%)	£ 3,043 (7.1%)	£ 7,213 (16.9%)	£ 1,050 (2.5%)	£ 1,025 (2.4%)	£ 23,925 (56.0%)	£ 1,443 (3.4%)
Aged 45-54	£ 55,212 (100.0%)	£ 5,826 (10.6%)	£ 4,469 (8.1%)	£ 13,798 (25.0%)	£ 1,059 (1.9%)	£ 1,146 (2.1%)	£ 27,149 (49.2%)	£ 1,765 (3.2%)
Aged 55 and over	£ 33,156 (100.0%)	£ 4,646 (14.0%)	£ 3,000 (9.0%)	£ 6,166 (18.6%)	£ 1,076 (3.2%)	£ 358 (1.1%)	£ 16,984 (51.2%)	£ 927 (2.8%)
Weekly Working Hours								
Hours worked <35	£ 30,813 (100.0%)	£ 3,921 (12.7%)	£ 2,788 (9.0%)	£ 5,303 (17.2%)	£ 760 (2.5%)	£ 408 (1.3%)	£ 16,803 (54.5%)	£ 829 (2.7%)
Hours worked 35-45	£ 35,969 (100.0%)	£ 4,633 (12.9%)	£ 2,779 (7.7%)	£ 5,423 (15.1%)	£ 960 (2.7%)	£ 449 (1.2%)	£ 20,630 (57.4%)	£ 1,095 (3.0%)
Hours worked 45+	£ 105,321 (100.0%)	£ 8,684 (8.2%)	£ 6,912 (6.6%)	£ 26,240 (24.9%)	£ 1,573 (1.5%)	£ 2,949 (2.8%)	£ 55,140 (52.4%)	£ 3,823 (3.6%)
NHS Commitment⁴								
NHS Commitment 0-25%	£ 62,377 (100.0%)	£ 6,648 (10.7%)	£ 5,033 (8.1%)	£ 12,604 (20.2%)	£ 968 (1.6%)	£ 1,445 (2.3%)	£ 33,825 (54.2%)	£ 1,856 (3.0%)
NHS Commitment >25% <75%	£ 46,341 (100.0%)	£ 5,400 (11.7%)	£ 3,349 (7.2%)	£ 8,715 (18.8%)	£ 1,054 (2.3%)	£ 734 (1.6%)	£ 25,826 (55.7%)	£ 1,264 (2.7%)
NHS Commitment 75% +	£ 31,599 (100.0%)	£ 4,038 (12.8%)	£ 2,572 (8.1%)	£ 4,970 (15.7%)	£ 880 (2.8%)	£ 380 (1.2%)	£ 17,767 (56.2%)	£ 993 (3.1%)

Notes:

1. Also includes self-employed primary care dentists working under mixed GDS/TDS contracts.
2. Also includes self-employed primary care dentists working under mixed PDS/TDS contracts.
3. Also includes self-employed primary care dentists working under mixed GDS/PDS/TDS contracts.
4. Percentage of time devoted to NHS dentistry, including administrative and clinical, as opposed to private dentistry.
5. Includes general administrative costs as well as legal and professional costs; in contrast to the 2006/07 report, does not include advertising, promotion or entertainment costs.
6. Includes almost all types of interest; however, this category excludes a small amount of interest for businesses (which in this report are self-employed primary care dentists) where turnover is less than £64,000 for the year, which is included in the 'Other' category.
7. Includes direct costs such as laboratory and materials costs, as well as advertising, promotion and entertainment costs, depreciation, bad debts, alternative finance payments, interest for businesses with annual turnover less than £64,000 and expenses for those businesses where a more detailed breakdown is not available.

10.15. Table 41 below shows that in 2007/08, as in 2006/07, the Other category represented the largest average expense for all self-employed primary care dentists at 48.2 per cent of total expenses, followed by employee and then office and general business expenses at 28.4 per cent and 8.6 per cent of total expenses, respectively.

Table 41: Detailed expenses breakdown, for all self-employed primary care dentists, England and Wales, 2007/08

	Total Expenses	Office and General Business ⁵	Premises	Employee	Car and Travel	Interest ⁶	Other ⁷	Net Capital Allowances
All self-employed primary care dentists (% of total expenses)	£ 104,373 (100.0%)	£ 9,008 (8.6%)	£ 8,149 (7.8%)	£ 29,689 (28.4%)	£ 1,283 (1.2%)	£ 2,508 (2.4%)	£ 50,359 (48.2%)	£ 3,377 (3.2%)
Contract Type								
GDS ¹	£ 104,920 (100.0%)	£ 9,078 (8.7%)	£ 8,823 (8.4%)	£ 29,580 (28.2%)	£ 1,305 (1.2%)	£ 2,669 (2.5%)	£ 50,118 (47.8%)	£ 3,347 (3.2%)
PDS ²	£ 106,511 (100.0%)	£ 9,250 (8.7%)	£ 7,279 (6.8%)	£ 31,911 (30.0%)	£ 1,170 (1.1%)	£ 2,206 (2.1%)	£ 51,136 (48.0%)	£ 3,560 (3.3%)
Mixed GDS/PDS ³	£ 92,944 (100.0%)	£ 7,651 (8.2%)	£ 5,993 (6.4%)	£ 22,958 (24.7%)	£ 1,500 (1.6%)	£ 2,308 (2.5%)	£ 49,547 (53.3%)	£ 2,987 (3.2%)
Activity Type								
UOA>UDA	£ 173,547 (100.0%)	£ 14,641 (8.4%)	£ 13,156 (7.6%)	£ 51,139 (29.5%)	£ 1,791 (1.0%)	£ 3,981 (2.3%)	£ 81,619 (47.0%)	£ 7,219 (4.2%)
UDA>UOA	£ 102,154 (100.0%)	£ 8,781 (8.6%)	£ 7,928 (7.8%)	£ 29,011 (28.4%)	£ 1,270 (1.2%)	£ 2,583 (2.5%)	£ 49,258 (48.2%)	£ 3,323 (3.3%)
Gender								
Men	£ 135,295 (100.0%)	£ 11,217 (8.3%)	£ 10,578 (7.8%)	£ 40,186 (29.7%)	£ 1,513 (1.1%)	£ 3,268 (2.4%)	£ 64,201 (47.5%)	£ 4,331 (3.2%)
Women	£ 54,886 (100.0%)	£ 5,472 (10.0%)	£ 4,262 (7.8%)	£ 12,889 (23.5%)	£ 914 (1.7%)	£ 1,291 (2.4%)	£ 28,206 (51.4%)	£ 1,851 (3.4%)
Age								
Aged under 35	£ 41,666 (100.0%)	£ 5,079 (12.2%)	£ 3,219 (7.7%)	£ 7,900 (19.0%)	£ 1,046 (2.5%)	£ 1,072 (2.6%)	£ 21,675 (52.0%)	£ 1,674 (4.0%)
Aged 35-44	£ 129,020 (100.0%)	£ 10,192 (7.9%)	£ 9,337 (7.2%)	£ 37,082 (28.7%)	£ 1,332 (1.0%)	£ 3,860 (3.0%)	£ 62,548 (48.5%)	£ 4,669 (3.6%)
Aged 45-54	£ 164,447 (100.0%)	£ 13,073 (7.9%)	£ 13,084 (8.0%)	£ 50,622 (30.8%)	£ 1,540 (0.9%)	£ 3,766 (2.3%)	£ 77,445 (47.1%)	£ 4,917 (3.0%)
Aged 55 and over	£ 120,845 (100.0%)	£ 10,276 (8.5%)	£ 10,687 (8.8%)	£ 37,844 (31.3%)	£ 1,386 (1.1%)	£ 1,388 (1.1%)	£ 56,624 (46.9%)	£ 2,640 (2.2%)
Weekly Working Hours								
Hours worked <35	£ 75,098 (100.0%)	£ 6,928 (9.2%)	£ 6,121 (8.2%)	£ 19,794 (26.4%)	£ 937 (1.2%)	£ 1,414 (1.9%)	£ 37,608 (50.1%)	£ 2,295 (3.1%)
Hours worked 35-45	£ 110,919 (100.0%)	£ 9,346 (8.4%)	£ 8,565 (7.7%)	£ 34,600 (31.2%)	£ 1,241 (1.1%)	£ 2,658 (2.4%)	£ 51,183 (46.1%)	£ 3,326 (3.0%)
Hours worked 45+	£ 237,930 (100.0%)	£ 17,476 (7.3%)	£ 17,690 (7.4%)	£ 72,933 (30.7%)	£ 2,245 (0.9%)	£ 5,812 (2.4%)	£ 113,368 (47.6%)	£ 8,405 (3.5%)
NHS Commitment⁴								
NHS Commitment 0-25%	£ 155,583 (100.0%)	£ 12,000 (7.7%)	£ 11,915 (7.7%)	£ 46,655 (30.0%)	£ 1,233 (0.8%)	£ 4,150 (2.7%)	£ 75,466 (48.5%)	£ 4,166 (2.7%)
NHS Commitment >25% <75%	£ 134,199 (100.0%)	£ 11,230 (8.4%)	£ 9,950 (7.4%)	£ 39,890 (29.7%)	£ 1,386 (1.0%)	£ 3,609 (2.7%)	£ 64,121 (47.8%)	£ 4,012 (3.0%)
NHS Commitment 75% +	£ 99,589 (100.0%)	£ 8,517 (8.6%)	£ 7,848 (7.9%)	£ 30,157 (30.3%)	£ 1,260 (1.3%)	£ 1,993 (2.0%)	£ 46,401 (46.6%)	£ 3,414 (3.4%)

Notes:

1. Also includes self-employed primary care dentists working under mixed GDS/TDS contracts.
2. Also includes self-employed primary care dentists working under mixed PDS/TDS contracts.
3. Also includes self-employed primary care dentists working under mixed GDS/PDS/TDS contracts.
4. Percentage of time devoted to NHS dentistry, including administrative and clinical, as opposed to private dentistry.
5. Includes general administrative costs as well as legal and professional costs; in contrast to the 2006/07 report, does not include advertising, promotion or entertainment costs.
6. Includes almost all types of interest; however, this category excludes a small amount of interest for businesses (which in this report are self-employed primary care dentists) where turnover is less than £64,000 for the year, which is included in the 'Other' category.
7. Includes direct costs such as laboratory and materials costs, as well as advertising, promotion and entertainment costs, depreciation, bad debts, alternative finance payments, interest for businesses with annual turnover less than £64,000 and expenses for those businesses where a more detailed breakdown is not available.

10.16. Tables 42 and 43 below show detailed expenses breakdowns for the two Performer Only cohorts mentioned in Section 2 and discussed in more detail in Annex A.

Table 42: Detailed expenses breakdown, for self-employed primary care Performer Only dentists with EER 0.0 per cent to 50.0 per cent, England and Wales, 2007/08

	Total Expenses	Office and General Business ⁴	Premises	Employee	Car and Travel	Interest ⁵	Other ⁶	Net Capital Allowances
Self-employed primary care Performer Only Dentists, EER 0.0%-50.0% (% of total expenses)	£ 12,982 (100.0%)	£ 3,529 (27.2%)	£ 969 (7.5%)	£ 1,318 (10.2%)	£ 938 (7.2%)	£ 148 (1.1%)	£ 5,363 (41.3%)	£ 718 (5.5%)
Contract Type								
GDS ¹	£ 13,195 (100.0%)	£ 3,718 (28.2%)	£ 1,001 (7.6%)	£ 1,276 (9.7%)	£ 992 (7.5%)	£ 154 (1.2%)	£ 5,285 (40.1%)	£ 770 (5.8%)
PDS ²	£ 13,110 (100.0%)	£ 3,244 (24.7%)	£ 945 (7.2%)	£ 1,654 (12.6%)	£ 760 (5.8%)	£ 168 (1.3%)	£ 5,683 (43.3%)	£ 658 (5.0%)
Mixed GDS/PDS ³	£ 11,409 (100.0%)	£ 3,327 (29.2%)	£ 861 (7.5%)	£ 552 (4.8%)	£ 1,163 (10.2%)	£ 59 (0.5%)	£ 4,844 (42.5%)	£ 603 (5.3%)

Notes:

1. Also includes self-employed primary care dentists working under mixed GDS/TDS contracts.
2. Also includes self-employed primary care dentists working under mixed PDS/TDS contracts.
3. Also includes self-employed primary care dentists working under mixed GDS/PDS/TDS contracts.
4. Includes general administrative costs as well as legal and professional costs; in contrast to the 2006/07 report, does not include advertising, promotion or entertainment costs.
5. Includes almost all types of interest; however, this category excludes a small amount of interest for businesses (which in this report are self-employed primary care dentists) where turnover is less than £64,000 for the year, which is included in the 'Other' category.
6. Includes direct costs such as laboratory and materials costs, as well as advertising, promotion and entertainment costs, depreciation, bad debts, alternative finance payments, interest for businesses with annual turnover less than £64,000 and expenses for those businesses where a more detailed breakdown is not available.

Table 43: Detailed expenses breakdown, for self-employed primary care Performer Only dentists with EER above 50.0 per cent, England and Wales, 2007/08

	Total Expenses	Office and General Business ⁴	Premises	Employee	Car and Travel	Interest ⁵	Other ⁶	Net Capital Allowances
Self-employed primary care Performer Only Dentists, EER 50.0% + (% of total expenses)	£ 122,017 (100.0%)	£ 8,914 (7.3%)	£ 9,752 (8.0%)	£ 21,704 (17.8%)	£ 1,152 (0.9%)	£ 2,521 (2.1%)	£ 75,053 (61.5%)	£ 2,920 (2.4%)
Contract Type								
GDS ¹	£ 115,601 (100.0%)	£ 9,019 (7.8%)	£ 10,547 (9.1%)	£ 21,346 (18.5%)	£ 1,151 (1.0%)	£ 2,446 (2.1%)	£ 68,221 (59.0%)	£ 2,872 (2.5%)
PDS ²	£ 141,947 (100.0%)	£ 9,203 (6.5%)	£ 9,189 (6.5%)	£ 25,291 (17.8%)	£ 1,142 (0.8%)	£ 2,893 (2.0%)	£ 90,981 (64.1%)	£ 3,248 (2.3%)
Mixed GDS/PDS ³	£ 89,336 (100.0%)	£ 6,413 (7.2%)	£ 4,376 (4.9%)	£ 7,643 (8.6%)	£ 1,207 (1.4%)	£ 1,459 (1.6%)	£ 66,447 (74.4%)	£ 1,789 (2.0%)

Notes:

1. Also includes self-employed primary care dentists working under mixed GDS/TDS contracts.
2. Also includes self-employed primary care dentists working under mixed PDS/TDS contracts.
3. Also includes self-employed primary care dentists working under mixed GDS/PDS/TDS contracts.
4. Includes general administrative costs as well as legal and professional costs; in contrast to the 2006/07 report, does not include advertising, promotion or entertainment costs.
5. Includes almost all types of interest; however, this category excludes a small amount of interest for businesses (which in this report are self-employed primary care dentists) where turnover is less than £64,000 for the year, which is included in the 'Other' category.
6. Includes direct costs such as laboratory and materials costs, as well as advertising, promotion and entertainment costs, depreciation, bad debts, alternative finance payments, interest for businesses with annual turnover less than £64,000 and expenses for those businesses where a more detailed breakdown is not available.

10.17. Table 9 showed that some self-employed primary care Performer Only dentists report more expenses than do other self-employed primary care Performer Only dentists. Tables 42 and 43 suggest that it is predominantly Other expenses and employee expenses that are claimed by this cohort of dentists on their self-assessment tax forms, as these two categories account for considerably higher proportions of total expenses for those with EER above 50.0 per cent compared to those with EER 50.0 per cent and lower.

10.18. Tables 44 to 46 show detailed expenses breakdowns, using the same categories as Tables 39 to 41, by country and by English Strategic Health Authority (SHA).

10.19. Due to the small sample sizes for these analyses, the results will be subject to more uncertainty as well as volatility from one year to the next.

Table 44: Detailed expenses breakdown for self-employed primary care Providing-Performer dentists, by country and by English SHA, 2007/08

SHA Code	SHA Name	Total Expenses	Office and General Business ¹	Premises	Employee	Car and Travel	Interest ²	Other ³	Net Capital Allowances
Q30	North East	£ 248,784 (100.0%)	£ 13,879 (5.6%)	£ 16,278 (6.5%)	£ 71,804 (28.9%)	£ 1,338 (0.5%)	£ 4,981 (2.0%)	£ 132,344 (53.2%)	£ 8,159 (3.3%)
Q31	North West	£ 217,518 (100.0%)	£ 16,724 (7.7%)	£ 14,876 (6.8%)	£ 77,137 (35.5%)	£ 1,644 (0.8%)	£ 4,816 (2.2%)	£ 95,622 (44.0%)	£ 6,699 (3.1%)
Q32	Yorks & Humber	£ 250,227 (100.0%)	£ 19,620 (7.8%)	£ 17,204 (6.9%)	£ 83,920 (33.5%)	£ 1,549 (0.6%)	£ 4,864 (1.9%)	£ 115,207 (46.0%)	£ 7,865 (3.1%)
Q33	East Midlands	£ 212,163 (100.0%)	£ 15,409 (7.3%)	£ 15,280 (7.2%)	£ 77,899 (36.7%)	£ 1,834 (0.9%)	£ 4,723 (2.2%)	£ 90,254 (42.5%)	£ 6,763 (3.2%)
Q34	West Midlands	£ 178,548 (100.0%)	£ 15,475 (8.7%)	£ 13,545 (7.6%)	£ 60,144 (33.7%)	£ 1,669 (0.9%)	£ 4,175 (2.3%)	£ 77,325 (43.3%)	£ 6,213 (3.5%)
Q35	East of England	£ 237,900 (100.0%)	£ 15,726 (6.6%)	£ 20,363 (8.6%)	£ 73,429 (30.9%)	£ 2,231 (0.9%)	£ 6,471 (2.7%)	£ 111,844 (47.0%)	£ 7,837 (3.3%)
Q36	London	£ 216,854 (100.0%)	£ 17,422 (8.0%)	£ 21,077 (9.7%)	£ 63,523 (29.3%)	£ 2,070 (1.0%)	£ 6,758 (3.1%)	£ 99,191 (45.7%)	£ 6,813 (3.1%)
Q37	South East Coast	£ 220,648 (100.0%)	£ 15,670 (7.1%)	£ 17,432 (7.9%)	£ 62,664 (28.4%)	£ 1,965 (0.9%)	£ 7,221 (3.3%)	£ 108,583 (49.2%)	£ 7,113 (3.2%)
Q38	South Central	£ 231,899 (100.0%)	£ 15,796 (6.8%)	£ 17,118 (7.4%)	£ 71,885 (31.0%)	£ 1,438 (0.6%)	£ 6,990 (3.0%)	£ 111,584 (48.1%)	£ 7,089 (3.1%)
Q39	South West	£ 198,016 (100.0%)	£ 13,979 (7.1%)	£ 14,600 (7.4%)	£ 58,204 (29.4%)	£ 1,354 (0.7%)	£ 5,016 (2.5%)	£ 98,726 (49.9%)	£ 6,138 (3.1%)
England		£ 219,134 (100.0%)	£ 16,159 (7.4%)	£ 17,155 (7.8%)	£ 69,127 (31.5%)	£ 1,765 (0.8%)	£ 5,733 (2.6%)	£ 102,204 (46.6%)	£ 6,990 (3.2%)
Wales		£ 214,228 (100.0%)	£ 17,217 (8.0%)	£ 15,826 (7.4%)	£ 72,409 (33.8%)	£ 1,939 (0.9%)	£ 3,434 (1.6%)	£ 96,193 (44.9%)	£ 7,211 (3.4%)
All		£ 218,843 (100.0%)	£ 16,221 (7.4%)	£ 17,077 (7.8%)	£ 69,320 (31.7%)	£ 1,776 (0.8%)	£ 5,598 (2.6%)	£ 101,849 (46.5%)	£ 7,003 (3.2%)

Notes:

1. Includes general administrative costs as well as legal and professional costs; in contrast to the 2006/07 report, does not include advertising, promotion or entertainment costs.
2. Includes almost all types of interest; however, this category excludes a small amount of interest for businesses (which in this report are self-employed primary care dentists) where turnover is less than £64,000 for the year, which is included in the 'Other' category.
3. Includes direct costs such as laboratory and materials costs, as well as advertising, promotion and entertainment costs, depreciation, bad debts, alternative finance payments, interest for businesses with annual turnover less than £64,000 and expenses for those businesses where a more detailed breakdown is not available.
4. Figures in parentheses represent percentage of total expenses.

Table 45: Detailed expenses breakdown for self-employed primary care Performer Only dentists, by country and by English SHA, 2007/08

SHA Code	SHA Name	Total Expenses	Office and General Business ¹	Premises	Employee	Car and Travel	Interest ²	Other ³	Net Capital Allowances
Q30	North East	£ 39,038 (100.0%)	£ 3,290 (8.4%)	£ 1,756 (4.5%)	£ 2,877 (7.4%)	£ 490 (1.3%)	£ 305 (0.8%)	£ 29,687 (76.0%)	£ 633 (1.6%)
Q31	North West	£ 28,876 (100.0%)	£ 4,346 (15.1%)	£ 2,122 (7.3%)	£ 5,764 (20.0%)	£ 743 (2.6%)	£ 624 (2.2%)	£ 14,313 (49.6%)	£ 965 (3.3%)
Q32	Yorks & Humber	£ 33,509 (100.0%)	£ 4,264 (12.7%)	£ 3,304 (9.9%)	£ 5,532 (16.5%)	£ 772 (2.3%)	£ 838 (2.5%)	£ 17,700 (52.8%)	£ 1,098 (3.3%)
Q33	East Midlands	£ 32,508 (100.0%)	£ 4,192 (12.9%)	£ 3,053 (9.4%)	£ 6,440 (19.8%)	£ 930 (2.9%)	£ 502 (1.5%)	£ 16,362 (50.3%)	£ 1,028 (3.2%)
Q34	West Midlands	£ 31,288 (100.0%)	£ 5,276 (16.9%)	£ 1,901 (6.1%)	£ 5,018 (16.0%)	£ 976 (3.1%)	£ 529 (1.7%)	£ 16,298 (52.1%)	£ 1,289 (4.1%)
Q35	East of England	£ 31,657 (100.0%)	£ 4,643 (14.7%)	£ 2,766 (8.7%)	£ 4,334 (13.7%)	£ 1,132 (3.6%)	£ 389 (1.2%)	£ 17,181 (54.3%)	£ 1,211 (3.8%)
Q36	London	£ 31,187 (100.0%)	£ 4,652 (14.9%)	£ 2,438 (7.8%)	£ 3,720 (11.9%)	£ 1,188 (3.8%)	£ 637 (2.0%)	£ 17,384 (55.7%)	£ 1,169 (3.7%)
Q37	South East Coast	£ 31,744 (100.0%)	£ 4,604 (14.5%)	£ 2,390 (7.5%)	£ 4,128 (13.0%)	£ 1,157 (3.6%)	£ 457 (1.4%)	£ 17,950 (56.5%)	£ 1,058 (3.3%)
Q38	South Central	£ 34,746 (100.0%)	£ 5,764 (16.6%)	£ 4,160 (12.0%)	£ 6,626 (19.1%)	£ 1,254 (3.6%)	£ 782 (2.3%)	£ 14,966 (43.1%)	£ 1,194 (3.4%)
Q39	South West	£ 38,674 (100.0%)	£ 4,221 (10.9%)	£ 2,516 (6.5%)	£ 6,755 (17.5%)	£ 961 (2.5%)	£ 733 (1.9%)	£ 22,053 (57.0%)	£ 1,434 (3.7%)
England		£ 32,799 (100.0%)	£ 4,540 (13.8%)	£ 2,622 (8.0%)	£ 5,099 (15.5%)	£ 982 (3.0%)	£ 598 (1.8%)	£ 17,830 (54.4%)	£ 1,128 (3.4%)
Wales		£ 47,250 (100.0%)	£ 4,596 (9.7%)	£ 2,642 (5.6%)	£ 6,265 (13.3%)	£ 892 (1.9%)	£ 538 (1.1%)	£ 31,102 (65.8%)	£ 1,217 (2.6%)
All		£ 33,512 (100.0%)	£ 4,543 (13.6%)	£ 2,623 (7.8%)	£ 5,156 (15.4%)	£ 978 (2.9%)	£ 595 (1.8%)	£ 18,485 (55.2%)	£ 1,132 (3.4%)

Notes:

1. Includes general administrative costs as well as legal and professional costs; in contrast to the 2006/07 report, does not include advertising, promotion or entertainment costs.
2. Includes almost all types of interest; however, this category excludes a small amount of interest for businesses (which in this report are self-employed primary care dentists) where turnover is less than £64,000 for the year, which is included in the 'Other' category.
3. Includes direct costs such as laboratory and materials costs, as well as advertising, promotion and entertainment costs, depreciation, bad debts, alternative finance payments, interest for businesses with annual turnover less than £64,000 and expenses for those businesses where a more detailed breakdown is not available.
4. Figures in parentheses represent percentage of total expenses.

Table 46: Detailed expenses breakdown, for all self-employed primary care dentists, by country and by English SHA, 2007/08

SHA Code	SHA Name	Total Expenses	Office and General Business ¹	Premises	Employee	Car and Travel	Interest ²	Other ³	Net Capital Allowances
Q30	North East	£ 108,511 (100.0%)	£ 6,798 (6.3%)	£ 6,566 (6.1%)	£ 25,708 (23.7%)	£ 771 (0.7%)	£ 1,854 (1.7%)	£ 63,689 (58.7%)	£ 3,126 (2.9%)
Q31	North West	£ 94,764 (100.0%)	£ 8,669 (9.1%)	£ 6,576 (6.9%)	£ 30,693 (32.4%)	£ 1,058 (1.1%)	£ 2,088 (2.2%)	£ 42,712 (45.1%)	£ 2,968 (3.1%)
Q32	Yorks & Humber	£ 106,624 (100.0%)	£ 9,445 (8.9%)	£ 7,994 (7.5%)	£ 31,978 (30.0%)	£ 1,034 (1.0%)	£ 2,196 (2.1%)	£ 50,596 (47.5%)	£ 3,381 (3.2%)
Q33	East Midlands	£ 92,548 (100.0%)	£ 7,941 (8.6%)	£ 7,139 (7.7%)	£ 30,321 (32.8%)	£ 1,232 (1.3%)	£ 1,913 (2.1%)	£ 41,057 (44.4%)	£ 2,944 (3.2%)
Q34	West Midlands	£ 98,348 (100.0%)	£ 9,921 (10.1%)	£ 7,204 (7.3%)	£ 30,122 (30.6%)	£ 1,292 (1.3%)	£ 2,190 (2.2%)	£ 44,089 (44.8%)	£ 3,531 (3.6%)
Q35	East of England	£ 116,897 (100.0%)	£ 9,224 (7.9%)	£ 10,039 (8.6%)	£ 32,891 (28.1%)	£ 1,586 (1.4%)	£ 2,902 (2.5%)	£ 56,305 (48.2%)	£ 3,949 (3.4%)
Q36	London	£ 100,382 (100.0%)	£ 9,411 (9.4%)	£ 9,385 (9.3%)	£ 26,007 (25.9%)	£ 1,516 (1.5%)	£ 2,918 (2.9%)	£ 47,872 (47.7%)	£ 3,272 (3.3%)
Q37	South East Coast	£ 108,534 (100.0%)	£ 9,103 (8.4%)	£ 8,505 (7.8%)	£ 27,923 (25.7%)	£ 1,485 (1.4%)	£ 3,207 (3.0%)	£ 54,793 (50.5%)	£ 3,519 (3.2%)
Q38	South Central	£ 116,588 (100.0%)	£ 9,928 (8.5%)	£ 9,539 (8.2%)	£ 33,717 (28.9%)	£ 1,330 (1.1%)	£ 3,359 (2.9%)	£ 55,074 (47.2%)	£ 3,641 (3.1%)
Q39	South West	£ 98,460 (100.0%)	£ 7,882 (8.0%)	£ 7,050 (7.2%)	£ 26,059 (26.5%)	£ 1,108 (1.1%)	£ 2,340 (2.4%)	£ 50,821 (51.6%)	£ 3,199 (3.2%)
England		£ 103,595 (100.0%)	£ 8,955 (8.6%)	£ 8,144 (7.9%)	£ 29,425 (28.4%)	£ 1,280 (1.2%)	£ 2,549 (2.5%)	£ 49,887 (48.2%)	£ 3,355 (3.2%)
Wales		£ 118,289 (100.0%)	£ 9,965 (8.4%)	£ 8,251 (7.0%)	£ 34,405 (29.1%)	£ 1,337 (1.1%)	£ 1,770 (1.5%)	£ 58,794 (49.7%)	£ 3,767 (3.2%)
All		£ 104,373 (100.0%)	£ 9,008 (8.6%)	£ 8,149 (7.8%)	£ 29,689 (28.4%)	£ 1,283 (1.2%)	£ 2,508 (2.4%)	£ 50,359 (48.2%)	£ 3,377 (3.2%)

Notes:

1. Includes general administrative costs as well as legal and professional costs; in contrast to the 2006/07 report, does not include advertising, promotion or entertainment costs.
2. Includes almost all types of interest; however, this category excludes a small amount of interest for businesses (which in this report are self-employed primary care dentists) where turnover is less than £64,000 for the year, which is included in the 'Other' category.
3. Includes direct costs such as laboratory and materials costs, as well as advertising, promotion and entertainment costs, depreciation, bad debts, alternative finance payments, interest for businesses with annual turnover less than £64,000 and expenses for those businesses where a more detailed breakdown is not available.
4. Figures in parentheses represent percentage of total expenses.

Introduction

1. Data used to produce the 2007/08 Dental Earnings and Expenses report, England and Wales, was taken from three different sources: year end dental activity data covering 2006/07 and 2007/08 provided by the NHS Business Services Authority Dental Services⁶; the NHS Business and Provider and Performer Arrangement Enquiry survey covering 2006/07 and 2007/08, conducted by The NHS Information Centre (The NHS IC); and self-assessment tax data held and analysed by HM Revenue and Customs (HMRC) statisticians.
2. Dental activity data from NHS Dental Services was used to derive the self-employed NHS dental population as well as levels of activity and demographic information of dentists in England and Wales; the survey data was used to produce further analyses on business arrangements, weekly workload and levels of NHS commitment.
3. The analyses throughout this report are based on anonymised self-assessment tax data used by HMRC statisticians to produce sample earnings and expenses results that are weighted up to the population, and then sent to The NHS IC in the form of aggregate non-disclosive summary statistics for inclusion in the report. The tax data cover income from all dental sources, including from private dental practice.
4. NHS Dental Services data and the survey data were matched with tax data by HMRC statisticians, and an anonymised dataset created, which was used to produce the aggregate non-disclosive summary statistics underlying the tables and findings in this report.
5. Both the NHS Dental Services and survey data were also used previously to produce the 2006/07 and 2007/08 Dental Working Hours Report, published by The NHS IC in August 2008.⁷ However, this report excludes dentists with employment income only (that is, those with no self-employment income), which were included in the Dental Working Hours Report, and includes part-year dentists, which were excluded from the Dental Working Hours Report. As such, the dental populations in the two reports are not the same and comparisons between the two should bear this in mind.
6. These two datasets, the process of merging them, and the analyses performed by HMRC statisticians on behalf of The NHS IC are described in further detail below. However, it should be noted that the validations, exclusion criteria and analyses employed in this report are the same as those employed for the 2006/07 Dental Earnings and Expenses report.

⁶ Previously known as the NHS Business Services Authority Dental Services Division (DSD).

⁷ Dental Working Hours, England and Wales, 2006/07 and 2007/08; see “Other Publications” at the end of this report for further details.

Deriving the Dental Population for Analysis

7. The dental population for this report was derived from 2007/08 year end NHS Dental Services dental activity data, and includes only those dentists who had recorded at least one NHS Unit of Dental Activity (UDA) or one NHS Unit of Orthodontic Activity (UOA).
8. As stated, this report only considers self-employed primary care dentists who performed at least one NHS Unit of Dental Activity and/or one NHS Unit of Orthodontic Activity. The report does not consider, nor contain data on, dentists who performed only private dentistry in 2007/08.
9. Whereas the 2006/07 Dental Earnings and Expenses Report used NHS Dental Services data based on 'scheduled' dental activity, the 2007/08 report uses NHS Dental Services data based on 'delivered' activity. In order to be included in activity counts, dental courses of treatment must pass a stage of processing known as 'scheduling'. The 2006/07 report contained only those claims that had been scheduled during the year. Because the new contractual arrangements started on 1 April 2006, the 2006/07 report was also restricted to courses of treatment with a date of acceptance on or after 1 April 2006. The 2007/08 report, in keeping with similar NHS IC publications such as the Dental Working Hours report, quarterly NHS Dental Statistics reports and annual Dental Workforce reports, uses 'delivered' activity as the basis of some of its analyses. 'Delivered' activity refers to courses of treatment completed during the year ending 31 March 2008, or started in 2007/08 and declared by the dentist as incomplete, provided that the records were scheduled before the end of June 2008.
10. This dataset included dentists working under a variety of contract types: General Dental Services (GDS), Personal Dental Services (PDS), Trust-led Dental Services, as well as mixed contracts; however, dentists working solely under TDS contracts were later excluded from the dataset (see paragraphs 21 and 22).
11. The dataset also included dentists working under a variety of dental type classifications, which denote their relationship to the contract held with a particular Primary Care Trust (PCT) or Local Health Board (LHB).
12. PCTs and LHBs contract with providers who deliver an agreed level of dental services. A provider who sub-contracts all of the dental activity under their primary contract with the PCT/LHB is termed a Provider Only. A provider who also performs any dental activity under their contract is termed in this report a Providing-Performer. A dentist who performs dental activity under a dental contract, but does not hold that contract, is termed in this report a Performer Only.

13. Results are presented by two dental types – Providing-Performer and Performer Only. A dentist listed in the dataset at least once as a Providing-Performer, regardless of any other arrangements as a Provider Only or a Performer Only under other contracts, was determined to be a Providing-Performer. All Provider Only dentists were removed from the dataset. ‘Other’ dentists were coded as Performer Onlys; while most of these dentists are likely salaried and therefore removed as part of the exclusion criteria employed by HMRC statisticians (discussed below in paragraph 25), some may remain in the self-employed NHS dental population.
14. As in the 2006/07 Dental Earnings and Expenses Report, but unlike earlier reports, it has not been possible to remove part-year contracts from the self-employed dental population (such as joiners or those returning to work). Given that these dentists are likely to earn less than other full-year dentists, it is likely that weighting of the results will bias this cohort, which may reduce the earnings and expenses average slightly.

Survey of Dentists’ Workload and Business Arrangements

15. In March 2008 The NHS IC conducted the NHS Business and Provider and Performer Arrangement Enquiry, which covered financial years 2006/07 and 2007/08 and was administered to all dentists in England and Wales who had recorded NHS activity in 2007/08.
16. The survey asked dentists to indicate, among other things, their business arrangements (for Providing-Performer dentists), their average weekly working hours, and the percentage of time they devoted to NHS and private work.
17. Of the 10,552 usable responses received, 811 of these were subsequently removed because not all questions on the survey form were answered. However, those Providing-Performer dentists who did not answer the business arrangement question were kept in the survey dataset as long as all other questions were answered.
18. For more information on the survey data used in this report, including response rates and representativeness, see Annex C; for a copy of the survey itself, see Annex E.

Merging the Dental Population and Survey Datasets

19. Following validation of each dataset separately, the two were merged to produce a final Dental Earnings and Expenses Enquiry (DEEQ) dataset.
20. In merging the two datasets, 13 survey responses did not transfer over, because whilst the survey responder indicated they had carried out dental activity in 2007/08, there was no record on the 2007/08 NHS Dental Services activity dataset.

21. From this merged DEEQ dataset, all dentists working solely under a TDS contract (1,532) were removed because they are covered by a different pay agreement.
22. Dentists working under a mixed GDS/TDS or PDS/TDS contract remained in the dataset, as these dentists' main earnings are more likely to be from their GDS or PDS contract; these dentists were coded in the dataset as operating under a GDS or PDS contract only. Dentists working under a combination of GDS/PDS or GDS/PDS/TDS contracts were coded as working under mixed GDS/PDS contracts.

HMRC Analyses

23. The merged DEEQ dataset was then sent to the Knowledge, Analysis and Intelligence (KAI) division at HMRC, in order to produce weighted and aggregate non-disclosive summary statistics on earnings and expenses for the self-employed NHS dental population.
24. Analyses requested by The NHS IC and performed by HMRC statisticians analyses are carried out on anonymised self-assessment tax data for dentists with accounting years ending in the fourth quarter of 2007/08 (1 January 2008 to 5 April 2008). The tax data cover income from all dental sources, including from private dental practice.
25. HMRC statisticians were requested to apply a number of exclusion criteria to the DEEQ dataset in order to derive the sample upon which to perform their earnings and expenses analyses; the criteria and the number of exclusions resulting therefrom are shown in Table 47. It should be noted that exclusions may not be exhaustive, and the sample used by HMRC statisticians could include a small number of dentists with, for example, non-dental income. While this would not affect high level results, analyses with low sample and population counts may be affected by any extreme values among those dentists.

Table 47: HMRC exclusions from the 2007/08 DEEQ dataset, England and Wales

Description	Count ¹
Initial Sample	20,439
Dentists not found or no Self-Assessment Tax Return when dataset created	3,219
Dentists with accounting period not 12 months or not in 2007/08	2,284
Dentists with inconsistent/incomplete earnings and expenses information	256
Dentists with non-dental income reported	401
Providing-Performer dentists with expenses to earnings ratios of <10% or >90%, and Performer Only dentists with expenses to earnings ratios of <0.1% or >90%	481
Dentists with employment income only	656
Dentists with no accounting period in quarter four	4,549
Final Sample	8,593

Notes:

1. Counts are mutually exclusive.

26. Because the findings of this report relate only to self-employed primary care dentists, those dentists with employment income only (that is, those with no self-employment income) were excluded from both the HMRC analyses and the dental population.⁸ This resulted in a final total self-employed NHS dental population, for the purposes of this report, of 19,586.
27. As discussed previously, the total self-employed NHS dental population of 19,586 will differ from dental workforce statistics in other reports published by The NHS IC, for a number of reasons. See the Introduction to the report and paragraph 5 in this Annex for a more detailed discussion.
28. In order to maintain taxpayer confidentiality, for any analyses that would produce results for sub-groups with low population numbers, HMRC statisticians have suppressed those results. Footnotes are provided in these cases.
29. For previous dental earnings and expenses enquiries, the results have been based on a self-assessment tax return extract as at May for each year. For the 2007/08 report an extract was taken as at April 2009. A comparison of using an April extract instead of a May extract showed that only a few more dentists would have been captured in the results had we used the later extract, and average earnings and expenses changed by only very small amounts. In using the earlier extract, it has been possible to publish the report earlier.

Stratification of the Population and Weighting of the Results

30. The self-employed NHS dental population (19,586) was initially allocated to 48 strata according to dental type (Providing-Performer and Performer Only), contract type (GDS, PDS and Mixed GDS/PDS), gender (male and female) and age (under 35, 35 to 45, 45-55 and over 55 years). These strata, however, were subsequently reduced to 34, as low numbers of mixed GDS/PDS contract dentists would not allow for this cohort to be split by gender or age. Table 48 below shows the variables determining these 34 strata.

Table 48: Stratification variables for the 2007/08 Dental Earnings and Expenses Report, England and Wales

Strata	Description			
Dental Type	Providing- Performer		Performer Only	
Contract Type	GDS	PDS		Mixed
Gender	Male		Female	
Age	<35	35-45	45-55	55+

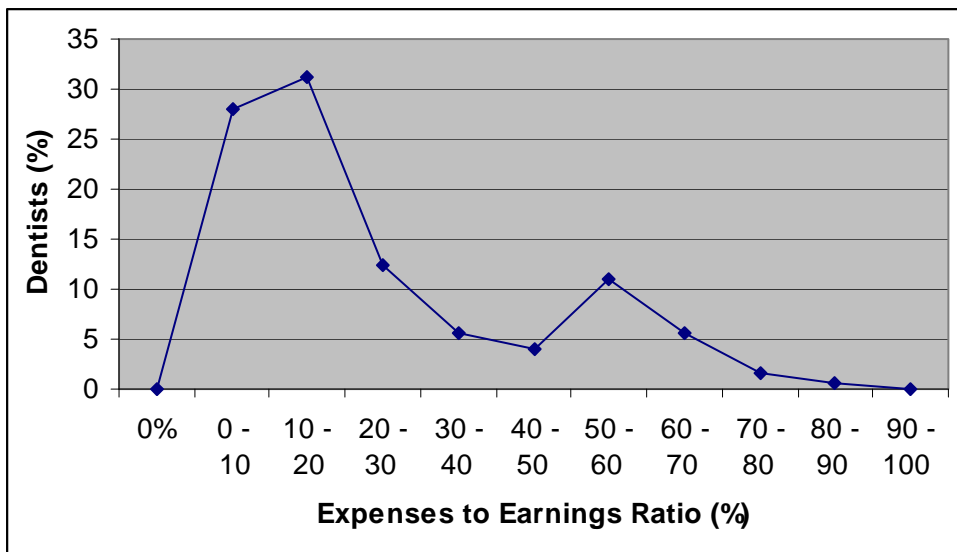
⁸ HMRC statisticians determined the number of dentists with employment income only in the sample, then estimated the number of dentists with employment income only to be excluded from the dental population.

31. Earnings and expenses results presented by dental type, contract type, geographic region, gender and age are based on a sample of 8,593 and are weighted according to the entire self-employed NHS dental population (19,586). Results presented by weekly hours and NHS Commitment (derived from the survey data) are based on a sample of 4,034 and are weighted according to the self-employed NHS dental population who returned a valid survey (9,555). Results presented by business arrangement (also derived from the survey data) are based on a sample of 1,341 but are weighted according to the Providing-Performer population who provided a valid answer to the business arrangement survey question (3,999). Any differences in results between tables based on the survey data are very small and are due to rounding.
32. Due to the low population of dentists who perform more orthodontic work than non-orthodontic work, a different system of weighting was employed for the analyses presented in Section 6 (Tables 23 and 24). In these cases, the age variable described in Table 48 was replaced with a variable for dentists who do a majority of orthodontic work and those who do not. This means that the weighted average taxable income for all self-employed primary care dentists in Section 6 (Tables 23 and 24 combined) will differ slightly to the average shown in the rest of the report (that is, £89,275 compared to £89,062, respectively).
33. As results presented throughout this report are estimates based on samples that have been grossed up to the full self-employed NHS dental population as described above, these results are subject to sampling error. Differences between groups and sub-groups of dentists may not be statistically significant.

Treatment of Performer Only Dentists

34. In analysing earnings and expenses data for Performer Only dentists, it was noted that expenses can be reported two different ways on self-assessment tax returns. Expenses can be claimed by the Performer Only dentist, or by the Providing-Performer (or Provider Only); the manner by which expenses are recorded will impact the expenses to earnings ratios for Performer Only dentists (but will not affect the net taxable income figures for Performer Only dentists).
35. To assess the extent to which this will impact the analyses in this report, a distribution of the expenses to earnings ratios for Performer Only dentists in England and Wales was produced, as shown in Chart 6.

Chart 6: Distribution of expenses to earnings ratios (EER) for self-employed primary care Performer Only dentists, England and Wales, 2007/08

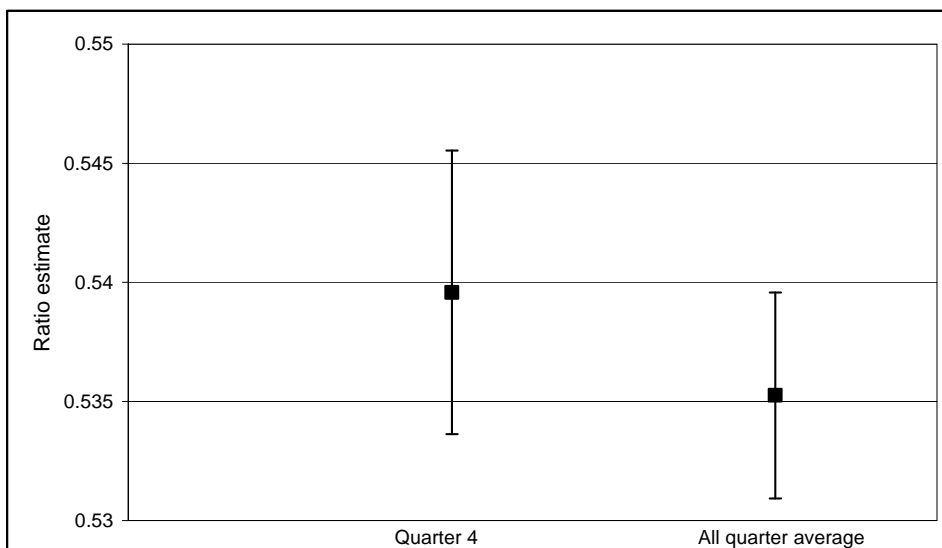


36. The distribution shows two cohorts of Performer Only dentists, with differing expenses to earnings ratios representing the two methods of reporting expenses.
37. As such, this report – in keeping with the 2006/07 Dental Earnings and Expenses Report – presents results for Performer Only dentists as a single cohort. However, for the purposes of the main findings (Section 2) and the detailed expenses breakdowns (Section 10), results for Performer Only dentists are also presented by the two cohorts described above – that is, by Performer Only dentists with expenses to earnings ratios 0.0 per cent to 50.0 per cent, and above 50.0 per cent.

Annex B – Accounting Year End Analysis

1. The analyses presented in this report are derived in part from income reported on self-assessment tax returns with accounting years ending in the fourth quarter of 2007/08 (1 January 2008 to 5 April 2008). Quarter four was chosen for analysis in the 2006/07 report because it most closely reflected earnings and expenses specifically related to the first year of the new contractual arrangements that came into effect on 1 April 2006.
2. This Annex looks at the effects of using tax data for dentists with accounting year ends only in quarter four, as opposed to tax data for dentists with accounting year ends in all four quarters.
3. In 2007/08, 65 per cent of self-employed primary care dentists with NHS activity had one or more sources of income with an accounting year ending in quarter four; this does not differ widely from the 63 per cent as reported in the 2006/07 Dental Earnings and Expenses Report.
4. Chart 7 below shows the expenses to earnings ratios (EER) and associated 95 per cent confidence intervals for quarter four and all quarters (estimated) for all self-employed primary care dentists.

Chart 7: Expenses to earnings ratios, quarter four and all quarters (estimated), England and Wales, 2007/08, with 95 per cent confidence intervals



5. The quarter four EER, expressed as a percentage, is 53.9 per cent, compared to 53.5 per cent for the all quarter EER; this is a difference of 0.4 percentage points. The 95 per cent confidence intervals show that this difference is not significant – which suggests that choosing dentists with one or more sources of income with an accounting year ending in quarter four will not lead to bias in the results.

Annex C – Response Rates and Representativeness of the Survey Data

Introduction

1. In March 2008 The NHS Information Centre (The NHS IC) conducted the NHS Business and Provider and Performer Arrangement Enquiry, which covered financial years 2006/07 and 2007/08 and was administered to all dentists in England and Wales who had recorded NHS activity in 2006/07 and/or 2007/08. The survey was carried out in collaboration with the Department of Health, the Welsh Assembly Government, the British Dental Association, the secretariat of the Review Body on Doctors' and Dentists' Remuneration and the NHS Business Services Authority Dental Services. The survey asked dentists about their contractual and business arrangements, and also asked simple workload questions.
2. Of the 10,552 useable responses received, 811 of these were subsequently removed because not all questions were answered. After removing those dentists who only worked under Trust-led Dental Services (TDS) contractual arrangements during the year, the number of survey responders used to produce this report was 9,216.
3. For the purposes of this report, the results of the survey were only used for those tables presenting earnings and expenses data by:
 - average weekly hours devoted to dentistry;
 - NHS commitment; and
 - business arrangements (for Providing-Performer dentists only).
4. All other tables were based on a larger sample that was not sourced from survey respondents. As discussed in Annex A, the larger sample contained 8,593 cases, compared to 4,034 for the survey sample.
5. It should be noted that the findings of the main report are weighted according to a particular dental population, which excludes dentists with employment income only.⁹ However, the analyses on response rates and representativeness in this annex are based on a larger dental population that includes those dentists with employment income only. This has been done in order to allow for comparisons of response rates between 2006/07 and 2007/08.

⁹ HMRC statisticians determined the number of dentists with employment income only in the sample, then estimated the number of dentists with employment income only to be excluded from the dental population.

Response Rates

6. Table 49 below shows the survey response rates for both 2006/07 and 2007/08, presented by the four variables used to stratify the sample.

Table 49: Dental survey response rates by dental type and contract type, gender and age, 2006/07 and 2007/08

Variable	Response Rate (%)	
	2006/07	2007/08
Providing-Performer	55.1	54.6
Performer Only	39.2	39.3
GDS Contract	45.7	45.3
PDS Contract	47.9	47.0
Mixed GDS/PDS Contract	34.1	37.1
Male	47.3	47.1
Female	42.6	41.8
<35 years	35.1	35.3
35-44 years	46.5	44.2
45-54 years	57.2	55.9
55+ years	52.0	55.5
All	45.6	45.1

Notes:

1. Also includes dentists working under mixed GDS/TDS contracts.
2. Also includes dentists working under mixed PDS/TDS contracts.
3. Also includes dentists working under mixed GDS/PDS/TDS contracts.

7. The above table indicates that the response rates for 2006/07 and 2007/08 are quite similar, with Providing-Performer dentists more likely to respond to the survey than Performer Only dentists, which may be related to the fact that dentists aged under 35 years are noticeably less likely to respond to the survey than other age groups. However, it is possible that any small differences in response rates between the two years may partly be due to changes in the population.

8. Table 50 below shows the response rates for 2006/07 and 2007/08 by country and by English Strategic Health Authority (SHA).

Table 50: Dental survey response rates by country and English SHA, 2006/07 and 2007/08

SHA Code	SHA Name	Response Rate (%)	
		2006/07	2007/08
Q30	North East	51.2	49.2
Q31	North West	47.7	46.7
Q32	Yorkshire & Humber	51.5	49.3
Q33	East Midlands	47.4	45.5
Q34	West Midlands	47.5	45.9
Q35	East England	46.8	46.7
Q36	London	37.7	36.3
Q37	South East Coast	44.2	43.5
Q38	South Central	45.3	44.6
Q39	South West	48.1	46.4
England		46.0	44.7
Wales		51.5	51.1

9. Table 50 shows again that response rates by region and country for 2007/08 were similar to those for 2006/07. Dentists in Wales were more likely to respond to the survey than those in England in 2007/08 (51.1 per cent compared to 44.7 per cent, respectively). In addition, there are clear regional differences in England, with dentists in Yorkshire and Humber SHA more likely to respond than those in London SHA (49.3 per cent compared to 36.3 per cent, respectively). It was not possible to include region when weighting the results, due to low sample numbers per SHA for each strata.

Representativeness of the Survey Responder Population

10. To assess whether the composition of the survey responder population was representative of the dental population, the relationship between the number of dentists in each population was evaluated. However, as stated above, while the results of the main report are weighted according to a specific dental population that excludes TDS dentists as well as dentists with employment income only, the dental population used in the analyses in this annex include dentists with employment income only.

11. Table 51 below shows that the distribution of dentists is similar for the dental population and the survey responder population; that is, the proportion of dentists in each stratum of the two populations is quite similar.
12. The largest differences between the two populations is that between female Performer Only dentists aged under 35 years working under GDS contracts. This stratum accounted for 10.4 per cent of the dental population but only 7.6 per cent of the survey responder population.

Table 51: Number and percentage of dentists in each stratum of the dental population and survey responder population, 2007/08

Strata	Dental type	Contract Type	Gender	Age	Dental Population	Survey Responder	Dental	Survey	Percentage Point Difference
							Population ^{1,2} (%)	Responder Population ^{1,2} (%)	
1	Providing-Performer	GDS	M	<35	302	131	1.5%	1.4%	0.1
2	Providing-Performer	GDS	M	35-44	1222	571	6.0%	6.2%	0.2
3	Providing-Performer	GDS	M	45-54	1721	990	8.4%	10.7%	2.3
4	Providing-Performer	GDS	M	55+	1058	625	5.2%	6.8%	1.6
5	Providing-Performer	GDS	F	<35	150	65	0.7%	0.7%	0.0
6	Providing-Performer	GDS	F	35-44	446	230	2.2%	2.5%	0.3
7	Providing-Performer	GDS	F	45-54	378	226	1.8%	2.5%	0.7
8	Providing-Performer	GDS	F	55+	126	83	0.6%	0.9%	0.3
9	Providing-Performer	PDS	M	<35	106	49	0.5%	0.5%	0.0
10	Providing-Performer	PDS	M	35-44	486	246	2.4%	2.7%	0.3
11	Providing-Performer	PDS	M	45-54	646	410	3.2%	4.4%	1.2
12	Providing-Performer	PDS	M	55+	287	188	1.4%	2.0%	0.6
13	Providing-Performer	PDS	F	<35	39	18	0.2%	0.2%	0.0
14	Providing-Performer	PDS	F	35-44	121	72	0.6%	0.8%	0.2
15	Providing-Performer	PDS	F	45-54	134	89	0.7%	1.0%	0.3
16	Providing-Performer	PDS	F	55+	40	25	0.2%	0.3%	0.1
17	Providing-Performer	GDS/PDS	n/a	n/a	481	206	2.4%	2.2%	0.2
18	Performer Only	GDS	M	<35	1779	605	8.7%	6.6%	2.1
19	Performer Only	GDS	M	35-44	932	364	4.6%	3.9%	0.7
20	Performer Only	GDS	M	45-54	592	299	2.9%	3.2%	0.3
21	Performer Only	GDS	M	55+	486	234	2.4%	2.5%	0.1
22	Performer Only	GDS	F	<35	2125	705	10.4%	7.6%	2.8
23	Performer Only	GDS	F	35-44	1015	420	5.0%	4.6%	0.4
24	Performer Only	GDS	F	45-54	435	221	2.1%	2.4%	0.3
25	Performer Only	GDS	F	55+	142	76	0.7%	0.8%	0.1
26	Performer Only	PDS	M	<35	997	356	4.9%	3.9%	1.0
27	Performer Only	PDS	M	35-44	467	208	2.3%	2.3%	0.0
28	Performer Only	PDS	M	45-54	312	166	1.5%	1.8%	0.3
29	Performer Only	PDS	M	55+	240	107	1.2%	1.2%	0.0
30	Performer Only	PDS	F	<35	1131	427	5.5%	4.6%	0.9
31	Performer Only	PDS	F	35-44	527	235	2.6%	2.5%	0.1
32	Performer Only	PDS	F	45-54	240	117	1.2%	1.3%	0.1
33	Performer Only	PDS	F	55+	65	30	0.3%	0.3%	0.0
34	Performer Only	GDS/PDS	n/a	n/a	1211	422	5.9%	4.6%	1.3
All					20439	9216			

Notes:

1. Figures may not total 100.0 per cent due to rounding.

2. These figures represent the percentage that the respective cohorts constitute of the dental population (as described in paragraphs 5 and 10 in this Annex) and the survey responder population.

13. Table 52 below shows the composition of the dental population and survey responder population by dental activity, and compares those dentists who have delivered more Units of Orthodontic Activity (UOAs) than Units of Dental Activity (UDAs) with those who have delivered more UDAs than UOAs.

Table 52: Composition of dental and survey responders, 2007/08, by type of dental activity

Activity Type	Providing-Performer			Performer Only			All dentists		
	Dental Population ^{1,2} (%)	Survey Responder Population ^{1,2} (%)	Percentage Point Difference	Dental Population ^{1,2} (%)	Survey Responder Population ^{1,2} (%)	Percentage Point Difference	Dental Population ^{1,2} (%)	Survey Responder Population ^{1,2} (%)	Percentage Point Difference
UOA>UDA	2.4	2.9	0.5	1.9	1.9	0.0	4.2	4.8	0.6
UOA<UDA	35.5	42.9	7.4	60.3	52.3	8.0	95.8	95.2	0.6
All	37.9	45.8	7.9	62.1	54.2	7.9	100	100	0.0

Notes:

1. Figures may not total 100.0 per cent due to rounding.

2. These figures represent the percentage that the respective cohorts constitute of the dental population (as described in paragraphs 5 and 10 in this Annex) and the survey responder population.

14. Table 53 below shows the composition of the dental population and survey responder population by country and English SHA.

Table 53: Composition of dental and survey responder population, 2007/08, by country and English Strategic Health Authority

Region	Providing-Performer			Performer Only			All dentists		
	Dental Population ^{1,2} (%)	Survey Responder Population ^{1,2} (%)	Percentage Point Difference	Dental Population ^{1,2} (%)	Survey Responder Population ^{1,2} (%)	Percentage Point Difference	Dental Population ^{1,2} (%)	Survey Responder Population ^{1,2} (%)	Percentage Point Difference
Q30 North East	1.7	2.2	0.6	3.1	3	0.1	4.8	5.2	0.4
Q31 North West	5.1	6.5	1.4	7.8	6.8	1.0	12.9	13.3	0.5
Q32 Yorkshire and Humber	3.1	4	0.9	5.8	5.7	0.1	8.8	9.7	0.8
Q33 East Midlands	2.4	3.1	0.7	5.1	4.5	0.6	7.5	7.5	0.1
Q34 West Midlands	3.7	4.4	0.7	5.1	4.6	0.5	8.9	9	0.2
Q35 East of England	4.1	5	0.9	6.2	5.7	0.5	10.3	10.7	0.4
Q36 London	5.7	5.7	0.0	9.7	6.7	3.0	15.3	12.3	3.0
Q37 South East Coast	3.4	4	0.6	5.3	4.4	0.9	8.7	8.4	0.3
Q38 South Central	2.7	3.3	0.6	4.3	3.6	0.7	7	6.9	0.1
Q39 South West	3.8	4.6	0.8	6.3	5.8	0.5	10.1	10.4	0.3
England	35.6	42.8	7.2	58.7	50.7	8	94.3	93.5	0.8
Wales	2.3	3	0.7	3.4	3.5	0	5.7	6.5	0.8
England and Wales	37.9	45.8	7.9	62.1	54.2	7.9	100	100	

Notes:

1. Figures may not total 100.0 per cent due to rounding.

2. These figures represent the percentage that the respective cohorts constitute of the dental population (as described in paragraphs 5 and 10 in this Annex) and the survey responder population.

15. As can be seen from the above tables, the differences between the composition of the dental population and the survey responder population for most categories are not substantial. However, there are certain cohorts of dentists who are over represented in the survey as compared to the dental population (such as male GDS Providing-Performer dentists aged 45 years and older), and those who are under represented in the survey as opposed to the dental population (such as male GDS and PDS Performer Only dentists under 35 years of age).

16. While it can be said that the survey responder population is for the most part representative of the dental population, the fact that some groups are over or under represented in the former could account for the fact that earnings and expenses results presented for “All responders” in Tables 25-38 do not equal the earnings and expenses results for related “All self-employed primary care dentists” in the rest of the report.

NHS Commitment and Response Rates

17. Annex C of the 2006/07 Dental Earnings and Expenses Report¹⁰ considered whether survey response rates were affected by levels of NHS commitment, whereby those dentists who did less NHS and more private work would be less likely to complete the survey.
18. It was demonstrated in the 2006/07 report that there is an association between NHS commitment and levels of NHS dental activity, whereby mainly NHS dentists performed more UDAs and UOAs than mainly private dentists.
19. Table 54 below shows average total NHS activity figures (UDAs and UOAs combined) by dental type in 2006/07 (scheduled) and 2007/08 (delivered) for those who returned a valid survey and those who did not return a valid survey.

Table 54: Average total dental activity (UDAs and UOAs) Units of Dental by dental type and survey response, 2006/07 and 2007/08

Dental Type	Survey ¹ 2006/07	No survey ¹ 2006/07	Survey ² 2007/08	No survey ² 2007/08
Providing-Performer	4,428	3,382	4,581	4,033
Performer Only	4,062	3,365	4,612	3,589

1. Based on scheduled NHS activity from April 2006 to March 2007.

2. Based on delivered NHS activity from April 2007 to March 2008.

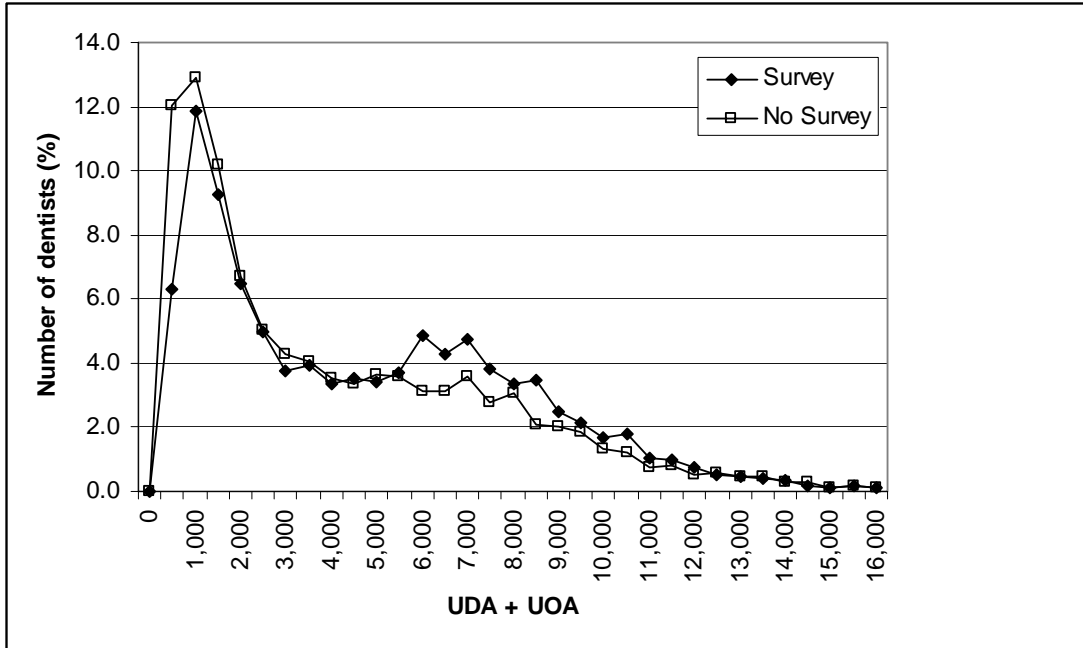
3. For a detailed discussion of the differences between ‘scheduled’ and ‘delivered’ activity, please see Annex A.

20. Table 54 shows that those dentists who returned a valid survey had higher levels of NHS dental activity, and can thus be considered slightly more committed to the NHS, than those dentists who did not return a valid survey.

¹⁰ For more information on this report, please see the ‘Other Publications’ section at the end of this report.

21. However, comparing the distribution of NHS dental activity between those who did and did not return a valid survey shows that the differences between the two groups is not as clear-cut as the averages in Table 54 suggest.
22. Charts 8 and 9 show the distribution of total NHS dental activity for Providing-Performer and Performer Only dentists, respectively, by valid survey response.

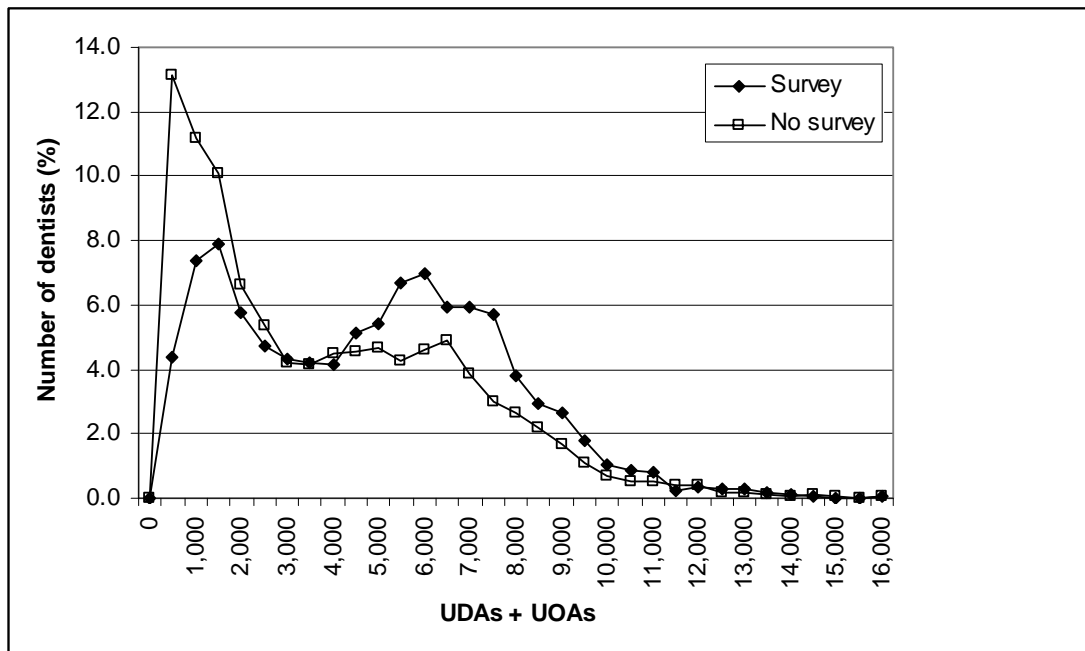
Chart 8: Distribution of total NHS dental activity for Providing-Performer dentists, by valid survey response, 2007/08



Note:

1. Based on delivered NHS activity from April 2007 to March 2008.

Chart 9: Distribution of total NHS dental activity for Performer Only dentists, by valid survey response, 2007/08



Note:

1. Based on delivered NHS activity from April 2007 to March 2008.

23. The above distributions are very similar to those produced in the 2006/07 report, and again suggest that whilst survey responders were likely to conduct more NHS work, the spread of low and high NHS-committed dentists was similar for both cohorts. As such, it would not be correct to say that only high NHS-committed dentists returned a valid survey (and only low NHS-committed dentists did not); rather, it is reasonable to assume that dentists across all levels of NHS commitment responded to the survey.

Annex D – Detailed Expenses Analyses

Introduction

1. The 38th Review Body on Doctors' and Dentists' Remuneration (the Review Body) Report, released on 31 March 2009, requested detailed information on four different categories of dental expenses in order to provide further evidence in support of subsequent reviews and decisions regarding dental remuneration.
2. The four categories of dental expenses requested by the Review Body were:
 - staff costs;
 - laboratory costs;
 - materials costs; and
 - other non-staffing costs.
3. This level of detail is not recorded on the self-assessment tax returns used to produce the results in the main report, nor is it widely available from other data sources.
4. However, expenditure data on these four categories for England and Wales have been provided by the National Association of Specialist Dental Accountants (NASDA) and Morris & Co. Specialist Dental Accountants.
5. The Dental Working Group has also been in discussion with, and intends to continue work with, two organisations – the British Dental Trade Association (BDTA) and the Dental Laboratories Association (DLA) – to explore the prospects of including further data on dental expenses.
6. While it has not been possible to include data on dental expenses from the BDTA and DLA in time for this report, it is hoped that ongoing discussions with the BDTA and DLA will enable future dental earnings and expenses publications to include data on both dental surgery consumables (plasters, prosthetics, etc.) and dental laboratory work commissioned by dental surgeries, respectively.
7. The dental expenses data included in this Annex is presented for the three most recent years – 2005/2006, 2006/2007 and 2007/2008. These periods represent the financial years in which accounts ended; almost all of the accounts represented by these results will have ended in the fourth quarter of the respective financial year.
8. The data is also presented by practice type – NHS practices (those with at least 80 per cent NHS activity) and private practices (those with at least 80 per cent private activity).
9. Data on non-clinical staff wages, laboratory costs and materials costs have been provided by NASDA; data on other non-staffing overhead costs have been provided by Morris & Co. All data are presented as a percentage of gross income.

10. NASDA is a grouping of firms of accountants, each of which specialises to some degree in acting for dentists. It was formed approximately 12 years ago, and its members meet regularly to discuss tax, accounting and business issues relating to dental practices. NASDA also collates a detailed survey each year of various statistics and key operating ratios relating to dental practices.
11. Morris & Co. Specialist Dental Accountants is a firm of Chartered Accountants that specialises in acting for dentists. It acts for more than 1,000 dentists throughout the country, and was one of the founding members of NASDA. Nick Ledingham is the partner at Morris & Co. responsible for its dental specialisation.
12. It should be noted that because of differences in categories of analysis, NASDA and Morris & Co. data are not necessarily directly comparable with expenses data presented in the main body of the report – particularly in Section 10. More information on comparisons is given in paragraphs 19-25.

Definitions

13. Non-clinical staff wages refer to the gross wages (including employer's National Insurance contribution) paid to all practice staff, including office staff and nurses, but excluding employed and self-employed dentists, hygienists and therapists.
14. Other non-staffing overhead costs refer to all overheads other than materials, laboratory costs, and costs related to employed and self-employed dentists, hygienists, and therapists.

Methodologies

15. The methodologies for collecting these dental expenses data differ from the methodology employed in the analyses presented in the main body of the report.
16. NASDA data is compiled from member firms' surveys of their clients throughout England and Wales. Each of approximately 30 member firms randomly select 40 survey forms to be sent to a designated member firm for collation. These forms are reviewed for completeness and errors, bottom-end outliers are excluded (usually relating to part-time practices, errors, or incomplete forms), and an aggregate dataset is produced with a sample size of approximately 1000.
17. Morris & Co. data is based on surveys conducted solely on Morris & Co. clients. The sample size is approximately 1000 and covers England and Wales.
18. Table 55 compares the methodologies employed in the collection and handling of the data presented in the main body of the report and this Annex.

Table 55: Comparison of survey and report methodologies

	NASDA Survey Data	Morris & Co. Survey Data	2007/08 Dental Earnings and Expenses Data¹
Data Collection	Survey of member firms' clients	Survey of Morris & Co. clients only	HMRC analysis of anonymised self-assessment tax data
Sampling Frame and Sample Size	NASDA clients; sample size approximately 1,000	Morris & Co. clients; sample size approximately 1,000	England and Wales dental population with NHS activity in 2007/08 ² ; sample size 8,593
Geographical Coverage	At least 99% of the data are for England and Wales; it is possible that <1% of the sample includes contract holders in Scotland and/or Northern Ireland	At least 99% of the data are for England and Wales; it is possible that <1% of the sample includes contract holders in Scotland and/or Northern Ireland	England and Wales
Representation of Dental Population	No bodies corporate; sample contained contracts held by firms of varying size, from small single-Principal practices to large multi-dentist practices; no weighting	No bodies corporate; sample contained contracts held by firms of varying size, from small single-Principal practices to large multi-dentist practices; no weighting	Results weighted up to England and Wales dental population (19,586)
Levels of Analysis	Principals ³	Principals ³	Dentists (Providing-Performer and Performer Only)
Outliers	Bottom-end (income) outliers excluded, usually due to part-time practices, errors, or incomplete forms	Bottom-end (income) outliers excluded, usually due to part-time practices, errors, or incomplete forms	Excluded during HMRC analysis based on very high or very low expenses to earnings ratios
Part-time Practices	Excluded from dataset	Excluded from dataset	Not excluded from dataset

Notes:

1. The methodology employed in producing the main body of the Dental Earnings and Expenses Report is described in more detail in Annex A.
2. Excluding dentists with no self-employment income and those working solely under a Trust-led Dental Services (TDS) contract.
3. Principals are those dentists who hold a contract or contracts with local health authorities to provide an agreed level of dental services, as well as dentists who perform only private dentistry (and therefore do not hold a contract with local health authorities). A contract holder can be one individual or a group of individuals, and data for a contract holder constitutes data for that particular practice.

Comparisons with Expenses Breakdown in the Main Report

19. As stated, NASDA and Morris & Co. data and expenses data presented in the main body of the report – particularly in Section 10 – are not necessarily comparable. This is not due to issues of data quality, but rather to different methods of reporting the data, particularly in terms of the dentists considered and the expense categories employed.
20. NASDA and Morris & Co. data presented for NHS practices relate to Principals, who are individuals or groups of individuals; in comparison, data in the main report relate to individual self-employed primary care Providing-Performer and Performer Only dentists. The closest comparison that can be made in terms of dental type is between contract holders (NASDA and Morris & Co.) and Providing-Performers (main report).
21. In addition, the NASDA and Morris & Co. categories of expenses and the main report expenses categories do not necessarily map on to each other. While again this is not an issue of data quality in either case, this will make comparisons between the two sets of data difficult.
22. Employee expenses presented in the main report and NASDA non-clinical staff wages are likely to be the most straightforward comparison. However, as a small number of Providing-Performer dentists are thought to include the costs of Performer Only dentists under employee expenses (main report), and as NASDA non-clinical staff wages contains no costs incurred by the practices for Performer Only dentists, these categories are not completely comparable.
23. Morris & Co. other non-staffing costs is most closely comparable with the sum of the expense categories office and general business, premises, car and travel, interest, and net capital allowances (main report). However, Morris & Co. other non-staffing costs contains depreciation costs incurred, whereas depreciation costs are not included within the sum of the business, premises, car and travel, interest and net capital allowances categories, but rather in the 'other' category (main report).
24. Laboratory and materials costs provided by NASDA are included in the 'other' expenses category in the main report. However, also included in this 'other' category (main report) are depreciation costs as well as some costs to Providing-Performers of Performer Only dentists performing dentistry under the former's contract. As depreciation costs cannot be separated from the respective categories in the main report or in the Morris & Co. data, and as the costs of Performer Only dentists to Providing-Performer dentists is not available for the NASDA data, comparisons between these categories is not possible.

25. Similar data to the dental expenses figures presented in this Annex have also been published by the NHS Information Centre previously, covering the years 2001/02 to 2004/05. A paper presenting NASDA figures on dental expenditure was published along with the 2005/06 Dental Earnings and Expenses Report, England and Wales. While these figures have not been included in this Annex, they may be used to compare against figures in this Annex, though the sample sizes available at that time were considerably lower. These data can be accessed via the following web-link:

<http://www.ic.nhs.uk/webfiles/publications/dentalearn/DEQ%20NASDA%20comparison%20DWG10rev3.pdf>

Non-Clinical Staff Wages

26. Table 56 below shows non-clinical staff wages as a percentage of Principals' total gross income (before any deductions).

Table 56: Non-clinical staff wages as a percentage of total gross income (before any deductions) by practice type, as at specified years (as provided by NASDA)

Practice Type ¹	Year		
	2005/06 ²	2006/07	2007/08
NHS Practices	18.2%	17.3%	17.9%
Private Practices	17.2%	17.4%	17.8%

1. NHS practices are practices that perform at least 80 per cent NHS dental activity; private practices are practices that perform at least 80 per cent private dental activity.

2. 2005/06 data is shown with a broken line, to signify the final year of the old contractual arrangements in England and Wales; new contractual arrangements were introduced as of 1 April 2006, and caution should be used when comparing 2005/06 data with subsequent years.

Laboratory Costs

27. Table 57 below shows laboratory costs as a percentage of Principals' total gross income (before any deductions).

Table 57: Laboratory costs as a percentage of total gross income (before any deductions), by practice type, as at specified years (as provided by NASDA)

Practice Type ¹	Year		
	2005/06 ²	2006/07	2007/08
NHS Practices	6.4%	5.6%	6.1%
Private Practices	8.9%	7.8%	7.6%

1. NHS practices are practices that perform at least 80 per cent NHS dental activity; private practices are practices that perform at least 80 per cent private dental activity.

2. 2005/06 data is shown with a broken line, to signify the final year of the old contractual arrangements in England and Wales; new contractual arrangements were introduced as of 1 April 2006, and caution should be used when comparing 2005/06 data with subsequent years.

Materials Costs

28. Table 58 below shows materials costs as a percentage of Principals' total gross income (before any deductions).

Table 58: Materials costs as a percentage of total gross income (before any deductions), by practice type, as at specified years (as provided by NASDA)

Practice Type ¹	Year		
	2005/06 ²	2006/07	2007/08
NHS Practices	5.6%	5.0%	5.6%
Private Practices	6.7%	7.0%	7.5%

1. NHS practices are practices that perform at least 80 per cent NHS dental activity; private practices are practices that perform at least 80 per cent private dental activity.

2. 2005/06 data is shown with a broken line, to signify the final year of the old contractual arrangements in England and Wales; new contractual arrangements were introduced as of 1 April 2006, and caution should be used when comparing 2005/06 data with subsequent years.

Other Non-Staffing Costs

29. Table 59 below shows other non-staffing overhead costs as a percentage of Principals' total gross income (before any deductions).

Table 59: Other non-staffing overhead costs as a percentage of total gross income (before any deductions), by practice type, as at specified years (as provided by Morris & Co.)

Practice Type ¹	Year		
	2005/06 ²	2006/07	2007/08
NHS Practices	16.4%	16.8%	15.7%
Private Practices	23.0%	23.2%	23.6%

1. NHS practices are practices that perform at least 80 per cent NHS dental activity; private practices are practices that perform at least 80 per cent private dental activity.

2. 2005/06 data is shown with a broken line, to signify the final year of the old contractual arrangements in England and Wales; new contractual arrangements were introduced as of 1 April 2006, and caution should be used when comparing 2005/06 data with subsequent years.

Annex E – NHS Business and Provider and Performer Arrangement Enquiry Survey Form

NHS BUSINESS AND PROVIDER AND PERFORMER ARRANGEMENT ENQUIRY

Contact Details (If incorrect, please provide updated contact details below).

[Name]	<u>Updated Contact Details</u>
[Address 1]	
[Address 2]	
[Address 3]	
[Address 4]	
[Address 5]	
[Postcode]	
[Personal No]	

This questionnaire relates to your NHS business and provider and performer arrangements in **two financial years, 2006/07 and 2007/08**. There are also some simple questions on your typical hours devoted to practising dentistry and weeks of holiday.

It is estimated this survey will take between 5 - 10 minutes to complete. Please refer to the guidance notes for further information.

YEAR 2006/07

1. What were your NHS provider and/or performer arrangement(s) **between 1st April 2006 and 31st March 2007**? Please enter the number of contracts you were involved with as a 'provider only', 'provider & performer' or 'performer only' in the table below. Please refer to the guidance notes for further details of these terms.

Arrangement	Number of contracts
Provider only <u>dentist</u> Under contract with PCT/ LHB but not performing dentistry	
'Provider & Performer' (Previously practice owner). Under contract with PCT/ LHB <u>and</u> also performing dentistry	
Performer only (Previously associate, assistant or locum). Working for practice owner, principal or body corporate	
Other (e.g. salaried, Vocational Dental Practitioner, community service dentist). Please state:.....	

NB For **body corporate** arrangements, please see Guidance Notes (2)

2. Is the whole of the year April 2006 to March 2007 covered by these NHS contractual arrangement(s)?

Yes

No

3. If **no**, how many months did the NHS contractual arrangements cover?

out of 12 months

'Provider & Performer' dentists please go to Q4

All other dentists please go to Q5

4. For 'provider & performers', which of the following categories best describes your business arrangement(s) **between 1st April 2006 and 31st March 2007**? Please enter the number of arrangement(s) you were involved with in the table below. See guidance notes for further details of these terms. *Please ensure the total number of entries matches the 'provider & performer' total from the table in question 1.*

Business arrangement	Number of arrangements
Body corporate Please see Guidance Notes (2)	
Limited liability partnership 'Provider & performer' whose liability is limited by law	
'True' partnership Profit sharing partnership	
Expense sharing group 'Provider & performer' shares expenses with other dentist(s) but retains own profits	
Sole trader Provider is also the sole performer	
Other Please state:.....	

Please now consider your typical hours practising dentistry and weeks of annual leave, between 1st April 2006 and 31st March 2007 (2006/07).

5. In a typical working week, how many hours in total (i.e. including both clinical and administration, NHS and private) did you devote to dentistry?

Hours

6. How many weeks of **annual leave** did you take in the year, excluding bank holidays?

Weeks

7. On average, for the year 2006/07, how was your time devoted to dentistry split between NHS and private work?

% NHS % Private
(Please ensure the two figures you provide here sum to 100%)

8. On average, for the year 2006/07, how was your time devoted to dentistry split between clinical and administration work?

% Clinical % Administration
(Please ensure the two figures you provide here sum to 100%)

9. Did your answers to questions 1 to 4 change between **2006/07 and 2007/08?**

Yes

No

If **YES** please continue to question 10

If **NO** please go to question 14

YEAR 2007/08

10. What were your NHS provider and/or performer arrangement(s) **between 1st April 2007 and 31st March 2008?** Please enter the number of contracts you were involved with as a 'provider only', 'provider & performer' or 'performer only' in the table below. Please refer to the guidance notes for further details of these terms.

Arrangement	Number of contracts
Provider only dentist Under contract with PCT/ LHB but not performing dentistry	
'Provider & Performer' (Previously practice owner). Under contract with PCT/ LHB <u>and</u> also performing dentistry	
Performer only (Previously associate, assistant or locum). Working for practice owner, principal or body corporate	
Other (e.g. salaried, Vocational Dental Practitioner, community service dentist). Please state:.....	

NB For **body corporate** arrangements, please see Guidance Notes (2)

11. Will the whole of the year April 2007 to March 2008 be covered by these NHS contractual arrangement(s)?

Yes

No

12. If **no**, how many months did the NHS contractual arrangements cover?

out of 12 months

'Provider & Performer' dentists please go to Q13

All other dentists please go to Q14

13. For *'provider & performers'*, which of the following categories best describes your business arrangement(s) **between 1st April 2007 and 31st March 2008**? Please enter the number of arrangement(s) you were involved with in the table below. See guidance notes for further details of these terms. *Please ensure the total number of entries matches the 'provider & performer' total from the table in question 10.*

Business arrangement	Number of arrangements
Body corporate Please see Guidance Notes (2)	
Limited liability partnership 'Provider & performer' whose liability is limited by law	
'True' partnership Profit sharing partnership	
Expense sharing group 'Provider & performer' shares expenses with other dentist(s) but retains own profits	
Sole trader Provider is also the sole performer	
Other Please state:.....	

Please now consider your expected time practising dentistry and weeks of annual leave, between 1st April 2007 and 31st March 2008 (2007/08).

14. In a typical working week, how many hours in total (i.e. including both clinical and administration, NHS and private) did you devote to dentistry?

Hours

15. How many weeks **annual leave** will you take in the year, excluding bank holidays?

Weeks

16. On average, for the year 2007/08, how was your time devoted to dentistry split between NHS and private work?

% NHS % Private

(Please ensure the two figures you provide here sum to 100%)

17. On average, for the year 2007/08, how was your time devoted to dentistry split between clinical and administration work?

% Clinical % Administration

(Please ensure the two figures you provide here sum to 100%)

Thank you for co-operating with this enquiry

**Please return the completed form in the enclosed reply paid envelope by
Friday 7th March 2008 to:**

NHS Business and Provider and Performer Arrangement Enquiry
C/o Snap Survey Shop
Mead Court
Cooper Road
Thornbury
Bristol
BS35 3UW

**If you have any queries, please contact The Information Centre helpline on
0845 300 6016 or email enquiries@ic.nhs.uk**

Accounting Year-End

The period to which income and expenses relate is an accounting year, which may end at any time in the tax year. The main results of this enquiry only consider data for dentists with accounting years (i.e. full 12 months) ending in the final quarter of the tax year, i.e. 1st January to 5th April. This allows analysis of information covering the period most compatible with that of health organisations' financial information.

Activity Type

A dentist has been categorised according to the type of activity they undertake. A dentist who has performed more Units of Orthodontic Activity (UOAs) than Units of Dental Activity (UDAs) is assigned to the UOA > UDA category. A dentist who performed more or the same UDAs than UOAs is assigned to the UDA >= UOA category.

Body Corporate

This is the legal term for a corporation. This can be either a corporation sole (consisting of a single person) or a corporation aggregate (consisting of two or more persons).

Business Arrangement

Providing-performer dentists can choose to run their businesses under a number of different arrangements. In this enquiry they are described as either:

- Body corporate
- Limited liability partnership
- 'True' partnerships
- Expenses sharing groups
- Sole-trader

Contract Type

The sample of dentists in this analysis include those working within General Dental Services (GDS), Personal Dental Services (PDS) and Trust-led Dental Services (TDS), however those performing dentistry *solely* within TDS have been excluded.

A dentist is assigned a contract type (GDS, PDS or Mixed GDS/PDS) by considering all the contracts they have performed on in 2007/08. Dentists assigned any of three contract types may have performed some TDS activity.

GDS providers have to provide a full range of mandatory dental services. PDS providers do not, but will have to if they were former PDS pilots that were not specialist services. If a provider only provides specialist services, such as orthodontic work, this has to be under a PDS agreement. Trust-led schemes can provide services under PDS agreements and they pay dentists directly rather than through the DSD Payments Online system.

Dental Type

For the purpose of this enquiry, a dentist is assigned a dentist type based upon whether they held contract(s) with PCT(s)/LHB(s) and had record(s) of dental activity in 2007/08 (i.e. providing-performer dentists) or if they only had record(s) of activity but did not hold a contract with a PCT/LHB in 2007/08 (i.e. performer only dentists). Please see the relevant glossary entries for further definitions of dentist types.

Expenses

These refer to dentists' outgoings, and relate to business costs e.g. premises, employees, interest on business loans etc. These are also known as allowable expenses.

Expenses Sharing Group

Providing-performer dentists share expenses with another dentist(s) but retain own profits.

Expenses to Earnings Ratio (EER)

The expenses to earnings ratio is a measure of the proportion of an individual's gross turnover that is consumed by business expenses. For ease of understanding this is expressed as a percentage throughout this report.

Gross Earnings

Gross earnings (or 'gross turnover') refers to the total amount of a dentist's self-employment income i.e. before deductions or expenses from all sources of self employment income are subtracted.

Limited Liability Partnership

A provider or performer whose liability is limited by law.

Net Capital Allowances

Also referred to as Capital Allowances. Net Capital Allowances are defined as the difference between the purchase price of a fixed asset and its depreciation through age or use, or any losses suffered when it is sold.

Net Capital Allowances allow the costs of capital assets (e.g. dental equipment) to be written off against a business's taxable profits. The capital allowances figures in the report are actually net capital allowances, which are capital allowances minus a balancing charge (any adjustment arising when an item is sold, given away or ceased to be used in the business).

Net Capital Allowances can be claimed for the cost of:

- plant and machinery, this will cover items such as dental equipment, computers and business furniture; and
- patents, certain specialist types of 'know-how' and research and development.

NHS Commitment

Defined as the percentage of time dentists devote to NHS dentistry (compared to private). The classifications used in this enquiry are as follows:

- ≤25% “mainly private”
- >25 and <75% “mixed”
- 75%+ “mainly NHS”

Providing-Performer

A dentist that holds a contract with a PCT/LHB and also performs NHS dentistry on this or another contract.

Performer Only

A dentist that performs NHS activity on a contract, but does not hold the contract with a PCT/LHB themselves.

Provider Only

A provider that sub-contracts all the dental activity on a contract to performers and does not perform NHS dentistry themselves on the contract (these dentists are excluded from this analysis).

Self Assessment

Self Assessment is the system for the assessment and collection of income tax. It covers tax on income from self-employment (other than tax covered by the subcontractor deduction scheme), from abroad and from letting accommodation; and additional tax payable by higher rate taxpayers on investment income and dividends. All self employed dentists and some salaried dentists, will report their income on a self-assessment tax return.

Sole-Trader

The provider is solely responsible for the expenses of the practice and may work with or without help from performer only dentist(s).

Strategic Health Authority

Dentists were assigned to a Strategic Health Authority based on where they conducted the majority of their scheduled NHS dental and orthodontic activity in 2007/08.

Taxable Income

Income (before tax) = gross earnings - expenses.

Total Expenses

Total expenses = allowable expenses only.

‘True’ partnerships

Profit sharing partnership.

Other Publications

Other publications by The NHS Information Centre on dental statistics include:

- **Dental Earnings and Expenses Report, Northern Ireland, 2007/08**

This report provides a detailed study of the earnings and expenses of self-employed General Dental Services (GDS) dentists in Northern Ireland. Unless stated otherwise, all results in his report relate to both full-time and part-time dentists who were registered with the Northern Ireland Central Services Agency with varying levels of self-employment earnings from NHS and private dental work. This is the first time that the NHS Information Centre has produced earnings and expenses data for dentists in Northern Ireland. As such, this report has been labelled as 'Experimental Statistics', in keeping with the UK Statistics Authority's Code of Practice.

Available on The NHS Information Centre website via this link

www.ic.nhs.uk/dentalearnexp0708ni

- **Dental Earnings and Expenses Report, England and Wales, 2006/07**

This report provides a detailed study of the earnings and expenses of General Dental Services (GDS) and Personal Dental Services (PDS) dentists in England and Wales in 2006/07, the first year of the new contractual arrangements for NHS dentists in these countries. Unless stated otherwise, all averages in the report relate to both full and part-time dentists with varying levels of earnings from the NHS and private work.

Available on The NHS Information Centre website via this link:

<http://www.ic.nhs.uk/pubs/dentalearnexp0607>

- **Dental Earnings and Expenses Report, Great Britain, 2005/06**

This report provides a detailed study of the earnings and expenses of General Dental Service (GDS) and Personal Dental Services (PDS) dentists in Great Britain and is based on tax data for dentists with an accounting year ending in 2005/06. All averages in the report relate to both full- and part-time dentists with varying levels of earnings from the NHS. The earnings and expenses relate to NHS and private work, but the report includes an analysis by degree of NHS commitment.

Available on The NHS Information Centre website via this link:

www.ic.nhs.uk/pubs/dentalearnexp0506

- **Dental Earnings and Expenses Report, Great Britain, 2004/05**

This report provides a detailed study of the earnings and expenses of General Dental Service (GDS) dentists in Great Britain (from all sources - NHS and private) and is based on tax data for dentists with an accounting year ending in 2004/05. All averages in the report relate to both full-time and part-time dentists. For non-associate dentists, time series results are presented up to and including the financial year 2004/05. Non-associates are dentists who do not have formal business links with other dentists. For associate dentists, headline analyses are provided for 2004/05 only.

Available on The NHS Information Centre website via this link:

<http://www.ic.nhs.uk/statistics-and-data-collections/primary-care/dentistry/dental-earnings-and-expenses-report-2004-05>

- **General Dental Service Payment Report, England and Wales, 2005/06**

This report examines the changes in average gross fee income of General Dental Service (GDS) dentists in England and Wales up to 2005/06. The data presented are sourced from the Dental Practice Division (DPD) of the NHS Business Services Authority (NHSBSA) and relate to payments made to individual dentists for their GDS activities.

Available on The NHS Information Centre website via this link:

<http://www.ic.nhs.uk/statistics-and-data-collections/primary-care/dentistry/general-dental-service-payment-report-2005-06>

- **NHS Dental Statistics for England, Annual Report, 2007/08**

This report considers NHS dental activity, patients seen, workforce and patient charge revenue in the second year of the new dental contract. Detailed data at PCT and SHA level are included as annexes to this report. The boundaries used are as at 1 October 2006.

Available on The NHS Information Centre website via this link:

<http://www.ic.nhs.uk/pubs/dental0708>

- **NHS Dental Statistics for England, Annual Report, 2006/07**

This report considers NHS dental activity, workforce and patient charge revenue in the first year of the new dental contract. Detailed data at PCT and SHA level are included as annexes to this report. The boundaries used are as at 1 October 2006.

Available on The NHS Information Centre website via this link:

<http://www.ic.nhs.uk/pubs/dental0607>

- **Dental Working Hours, England and Wales 2006/07 and 2007/08**

This report provides information on average weekly hours, weeks of annual leave, the division of time between NHS and private dentistry, and the division between clinical and administrative work.

Available on The NHS Information Centre website via this link:

<http://www.ic.nhs.uk/pubs/dentalworkinghours0708>

- **Dental Treatment Band Analysis, England and Wales, 2007/08**

This report provides information on NHS dental activity within a sample of adult Courses of Treatment (CoTs). Information was taken from a sample of 9,822 CoTs in England and 1,446 CoTs in Wales, processed between **April 2007 and March 2008**, covering dental contracts across all Primary Care Trusts in England and Local Health Boards in Wales. This information was compared to equivalent information for 2003/04. This information is sourced from the Dental Services Division (DSD) of the NHS Business Services Authority (NHS BSA).

Available on The NHS Information Centre website via this link:

<http://www.ic.nhs.uk/pubs/dentaltba0708>

- **NHS Dental Activity and Workforce Report England: 31 March 2006**

This report covers treatment provided under the General Dental Service (GDS) and the Personal Dental Service (PDS), often referred to as “high street dentists”, in England up to 31 March 2006 (the day before the new NHS dental contract was introduced). Most of the data are presented over a ten-year period. Detailed data at PCT, SHA and parliamentary constituency level are included as annexes to this report. The boundaries used are as at 31 March 2006.

Available on The NHS Information Centre website via this link:

<http://www.ic.nhs.uk/pubs/dwfactivity>

- **NHS Expenditure for General Dental Services and Personal Dental Services: England 1997/98-2005/06**

This one-off report gives local-level information on expenditure in England on NHS primary dental care provided within the General Dental Service (GDS) and Personal Dental Service pilots (PDS) for the financial years 1997/98 to 2005/06.

Available on The NHS Information Centre website via this link:

<http://www.ic.nhs.uk/pubs/dentalexpend1997to2006>

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